



Lead the Charge Automaker Supply Chain Scorecard - 2026 Edition

The aim of this scorecard is to establish a new expectation – and competitive advantage – for what a clean car really is. Not just an EV, but an EV that is manufactured:

- **Equitably** – respecting and advancing the rights of Indigenous Peoples, workers, and local communities throughout the supply chain.
- **Sustainably** – preserving and restoring environmental health and biodiversity across supply chains, whilst reducing primary resource demand through efficient resource use and increased recycled content.
- **Fossil free** – 100% electric and made with a fossil fuel-free supply chain.

The research and indicator development for the scorecard was led by Pensions & Investment Research Consultants (PIRC), Europe’s largest independent corporate governance and shareholder advisory firm, whose work was guided by members of the Lead the Charge coalition. Please refer to the accompanying methodology document for more information on the indicator development and research process.

This document contains the scores obtained by each automaker for each indicator of the scorecard, as well as explanations for why they were awarded these scores and information on the thresholds and benchmarks used for each indicator. Note that the final version of this scorecard will be published as an interactive web page online.

Navigating this document

This document has several worksheets which present the data from the scorecard with differing levels of detail:

[2. Summary | Overall - - this worksheet presents the total scores the automakers received for each of the two main categories \(climate & environment, and human rights\), as well as the total scores for each of their four sub-categories.](#)

[3. Summary | Climate & Environment - this worksheets presents the scores for each indicator of the climate and environment category, which looks at automakers' efforts to ensure fossil-free and environmentally responsible supply chains.](#)

[4. Summary | Respect for Human Rights - this worksheet presents the scores for each indicator of the human rights categories, which looks at efforts by automakers to ensure responsible sourcing and respect for human rights throughout their supply chain](#)

[5. Auto Review | Climate & Environment - this worksheet also presents automakers' scores for each indicator in the climate & environment category but additionally includes the explanation and references for each score they received, as well as information on the respective benchmarks and thresholds applied to each indicator.](#)

[6. Auto Review | Respect for Human Rights - this worksheet also presents automakers' scores for each indicator in the human rights category but additionally includes the explanation and references for each score they received, as well as information on the respective benchmarks and thresholds applied to each indicator.](#)

[8. Weightings - this worksheet provides an overview of the weighting methodology applied to the groups of indicators used for each sub-category. Please see the accompanying methodology document for more information on this weighting methodology](#)

[9. 3rd Party Schemes Assessment - this worksheet shows the results of the assessment of third party auditing and accreditation schemes, which results in point modifiers being applied to some indicators. Please see the accompanying methodology document for more information on this assessment.](#)

Overall scores

Auto	Total score	Fossil Free and Environmentally Sustainable Supply Chains						Human rights and Responsible Sourcing					BEV % of total vehicle sales [^]
		General	Steel	Aluminium	Batteries	Total	Total x IM [~]	General	Transition mineral sourcing	Indigenous Peoples' rights	Workers' rights in the supply chain	Total	
BMW	34%	67%	16%	9%	16%	27%	30%	73%	32%	12%	39%	39%	19%
BYD	14%	18%	0%	8%	20%	12%	13%	38%	12%	0%	13%	16%	53%
Ford	45%	58%	23%	37%	29%	37%	40%	73%	70%	26%	28%	49%	6%
GAC	4%	11%	0%	0%	9%	5%	5%	4%	2%	0%	3%	2%	48%
Geely*	27%	38%	19%	21%	26%	26%	31%	51%	17%	2%	26%	24%	36%
GM	22%	29%	18%	19%	7%	18%	20%	46%	23%	11%	19%	25%	19%
Honda	12%	32%	0%	1%	2%	9%	8%	37%	20%	0%	8%	16%	2%
Hyundai	23%	41%	12%	8%	15%	19%	21%	47%	26%	3%	22%	25%	9%
Kia	21%	51%	7%	4%	10%	18%	20%	44%	25%	6%	19%	23%	12%
Mercedes	41%	51%	28%	26%	36%	35%	39%	62%	35%	26%	48%	42%	11%
Nissan	15%	35%	1%	15%	7%	15%	13%	40%	14%	0%	12%	17%	4%
Renault	31%	49%	5%	10%	39%	26%	28%	52%	34%	17%	36%	35%	12%
SAIC	3%	10%	0%	0%	6%	4%	4%	0%	0%	0%	3%	1%	22%
Stellantis	21%	37%	1%	1%	22%	15%	14%	64%	26%	3%	21%	29%	7%
Tesla	49%	45%	22%	45%	56%	42%	50%	60%	69%	25%	40%	48%	100%
Toyota	9%	20%	0%	0%	12%	8%	7%	18%	19%	0%	3%	10%	2%
Volkswagen	39%	54%	13%	16%	31%	28%	31%	68%	48%	23%	46%	46%	11%
Volvo	44%	53%	58%	55%	17%	46%	55%	64%	37%	8%	20%	32%	23%

[^] Automotive sales data from Marklines. All figures are cumulative annual values for the year 2025. The data covers passenger vehicles only.

*Geely Auto Group data includes Marklines sales data from the Geely, Galaxy, Zeekr and Lynk&Co brands only.

[~]InfluenceMap scores were applied as a multiplier on the C&E section. Autos with a C or above received positive multiplier; below received negative, and autos not evaluated by InfluenceMap received no change. See the Climate & Environment review sheet for details. <https://automotive.influencemap.org/>

LINKED DATA

Summary of fossil-free and environmentally sustainable supply chains scores				
Theme	Indicator Category	Indicators	Total Number of Points	GAC Points
1. Fossil Free and Environmentally Sustainable Supply Chains (General)	1.1. Disclosure of emissions, water and deforestation management	1.1.1. The company discloses total scope 3 GHG emissions due to purchased goods and services.	2	0
		1.1.2. The company discloses "significant emissions" in its supply chain.	1	0
		1.1.3. The company discloses water usage by key suppliers in its supply chain.	1	0
		1.1.4. The company discloses deforestation and conversion-free commodity volumes from its supply chain	1	0
		DISCLOSE TOTAL	5	0
		DISCLOSE %		0%
		1.2. Target-setting and progress towards fossil free and environmentally sustainable supply chains	1.2.1. The company has set and disclosed a scope 3 SBT (must include reference to upstream/ purchased goods & not only 'Well to Wheel')	2
	1.2.2. The company commits to having suppliers provide science-based targets for GHG emissions.		1	0
	1.2.3. The company discloses the current percentage of suppliers providing science-based targets.		1	0
	1.2.4. The company requires all significant suppliers to set water reduction targets and disclose their water usage.		1	0
	1.2.5. The company has programs in place to monitor suppliers for compliance with GHG emissions targets and other environmental impacts.		1	0.25
	1.2.6. The company commits to eliminate deforestation and the conversion of all natural ecosystems from their supply chains.		1	0
	TARGET-SETTING & PROGRESS TOTAL		7	0.75
	TARGET-SETTING & PROGRESS %		11%	
	1.3. Use of supply chain levers to achieve fossil free and environmentally sustainable supply chains	1.3.1. The company incentivises suppliers to reduce GHG and other significant air emissions.	1	0.5
		1.3.2. The company implements incentives and control systems to improve water management by suppliers	1	0
		1.3.3. The company implements incentives and control systems to eliminate deforestation from its supply chain	1	0
		SUPPLY CHAIN LEVERS TOTAL	3	0.5
		SUPPLY CHAIN LEVERS %		17%
	GENERAL CLIMATE AND ENVIRONMENT - TOTAL % SCORE (WEIGHTED)			
2. Fossil Free and Environmentally Sustainable Steel	2.1. Disclosure of scope 3 GHG emissions due to steel supply chains	2.1.1. The company discloses disaggregated GHG emissions for their steel supply chains.	1	0
		DISCLOSE TOTAL	1	0
		DISCLOSE %		0%
	2.2. Target setting and progress towards fossil free and environmentally sustainable steel supply chains	2.2.1. The company has set targets for the use of fossil free and environmentally sustainable steel.	2	0
		2.2.2. The company publishes progress towards their target by disclosing the current percentage of fossil-free and/or lower emission steel in their annual production cycle.	1	0
		2.2.3. The company has a target for the use of recycled steel by 2030.	2	0
		2.2.4. The company publishes progress towards their target by disclosing the current percentage of recycled steel used in its annual production cycle.	1	0
		TARGET-SETTING & PROGRESS TOTAL	6	0
		TARGET-SETTING & PROGRESS %		0%
	2.3. Use of supply chain levers to	2.3.1. The company participates in multi-stakeholder procurement initiatives to collaborate with other buyers to incentivise investment in and production of fossil free steel at scale.	1	0

Summary of fossil-free and environmentally sustainable supply chains scores

Theme	Indicator Category	Indicators	Total Number of Points	GAC Points
	achieve fossil free and environmentally sustainable steel supply chains	2.3.2. The company participates in multi-stakeholder standard / certification initiatives to drive investment in and production of socially and environmentally sustainable steel at scale.	1	0
		2.3.3. The company has entered into formal arrangements with suppliers to incentivise investment in and greater production of fossil free steel.	2	0
		2.3.4. The company integrates improved recyclability of steel into automobile design and manufacturing.	2	0
		SUPPLY CHAIN LEVERS TOTAL	6	0
		SUPPLY CHAIN LEVERS %		0%
		STEEL - TOTAL % SCORE (WEIGHTED)		0%
	3.1. Disclosure of scope 3 GHG emissions due to aluminium	3.1.1. The company discloses disaggregated GHG emissions for their aluminium supply chains.	1	0
		DISCLOSE TOTAL	1	0
		DISCLOSE %		0%
	3.1. Disclosure of scope 3 GHG emissions due to aluminium	3.2.1 The company has set targets for the use of fossil free and environmentally sustainable aluminium	2	0
		3.2.2. The company publishes progress towards their target by disclosing the current percentage of fossil-free and/or lower emission aluminium in their annual production cycle	1	0
		3.2.3. The company has a target to increase use of recycled aluminium by 2030.	2	0
		3.2.4. The company publishes progress towards their target by disclosing the current percentage of recycled aluminium used in its annual production cycle	1	0
		TARGET-SETTING & PROGRESS TOTAL	6	0
		TARGET-SETTING & PROGRESS %		0%
	3.3. Use of supply chain levers to achieve fossil free and environmentally sustainable aluminium supply chains	3.3.1. The company participates in multi-stakeholder procurement initiatives to collaborate with other buyers to incentivise investment in and production of fossil free aluminium at scale.	1	0
		3.3.2. The company participates in multi-stakeholder standard / certification initiatives to drive investment in and production of socially and environmentally sustainable aluminium	1	0
		3.3.3. The company has entered into formal arrangements with suppliers to incentivise investment in and greater production of fossil free aluminium	2	0
		3.3.4. The company integrates improved recyclability of aluminium into automobile design and manufacturing.	2	0
		SUPPLY CHAIN LEVERS TOTAL	6	0
		SUPPLY CHAIN LEVERS %		0%
ALUMINIUM - TOTAL % SCORE (WEIGHTED)		0%		
4. Fossil Free and Environmentally Sustainable Batteries	4.1. Disclosure of scope 3 GHG emissions due to battery supply chains	4.1.1. The company discloses disaggregated scope 3 emissions for their battery supply chains, including a total for the whole battery and disaggregated emissions for key battery minerals (cathode / anode active materials)	1	0
		DISCLOSE TOTAL	1	0
		DISCLOSE %		0%
	4.2. Target setting and progress	4.2.1. The company has set a target to produce fossil free and environmentally sustainable batteries.	1	0
		4.2.2. The company has set a target to reduce reliance on energy intensive minerals in battery production.	1	0

Summary of fossil-free and environmentally sustainable supply chains scores

Theme	Indicator Category	Indicators	Total Number of Points	GAC Points
	towards fossil free and environmentally sustainable battery supply chains	4.2.3. The company has set collection and/or recovery targets for high intensity battery metals.	1	0
		TARGET-SETTING & PROGRESS TOTAL	3	0
		TARGET-SETTING & PROGRESS %		0%
	4.3. Use of supply chain levers to achieve fossil free and environmentally sustainable battery supply chains	4.3.1. The company requires all battery manufacturers to use 100% renewable electricity	2	0
		4.3.2. Company engages and/or enters into formal agreements with extractives and other value chain companies to prevent/mitigate adverse environmental impacts of lithium sourcing.	1	0
		4.3.3. Company engages and/or enters into formal agreements with extractives and other value chain companies to prevent/mitigate adverse environmental impacts of nickel sourcing.	1	0
		4.3.4. Company engages and/or enters into formal agreements with extractives and other value chain companies to prevent/mitigate adverse environmental impacts of cobalt sourcing.	1	0
		4.3.5. The company participates in multi-stakeholder initiatives to collaborate with other buyers to incentivise investment in and production of fossil free and environmentally sustainable batteries at scale.	1	0
		4.3.6. The company invests in the development of new battery chemistries & technologies that minimize their overall material and carbon footprint by reducing the use of emissions-intensive minerals and toxic materials	2	2
		4.3.7. The company invests in the development of new battery designs, technologies, systems and/or processes to maximize the safe and effective recycling of EV batteries	1	0
		4.3.8. The company has established processes for battery repair, reuse and repurposing in order to maximize the usable lifespan of its EV batteries.	1	0.25
		4.3.9. The company has established closed-loop processes in order to maximize the recycling of end-of-life EV batteries	1	0
		SUPPLY CHAIN LEVERS TOTAL	11	2.25
SUPPLY CHAIN LEVERS %		20%		
BATTERIES - TOTAL % SCORE (WEIGHTED)				9%
Climate Influence	Influence Map	Multiplier applied:		1

CLIMATE AND ENVIRONMENT - TOTAL NORMALIZED	18.0	0.9
CLIMATE AND ENVIRONMENT - TOTAL % SCORE (WEIGHTED)		5%
CLIMATE AND ENVIRONMENT - TOTAL NORMALIZED + IM MULTIPLIER		0.9
CLIMATE AND ENVIRONMENT - TOTAL % SCORE (WEIGHTED) + IM MULTIPLIER		5%

Summary of human rights & responsible sourcing scores

Sub-section	Indicator Category	Indicators	Total Number of Points	GAC Points
1. Responsible Sourcing: General HR indicators	1.1. Commit	1.1.1. The company has a public commitment to human rights.	1	0
		1.1.2. The company extends their human rights commitments to their Tier 1 suppliers and beyond.	2	0
		COMMIT TOTAL	3	0
		COMMIT %		0%
	1.2. Identify	1.2.1. The company has a process in place to assess salient human rights risks in their supply chain.	1	0
		1.2.2. The company discloses the salient human rights risks in their supply chain and where they are located.	1	0
		1.2.3. The company has a process for identifying high risk supplier categories in their supply chain.	1	0
		IDENTIFY TOTAL	3	0
		IDENTIFY %		0%
	1.3. Prevent, Mitigate and Account	1.3.1. The company assesses the risk of adverse human rights impacts with suppliers prior to entering into any contracts.	2	0
		1.3.2. The company discloses how it monitors suppliers for compliance with the SCoC during the contract period.	2	0.8
		1.3.3. The company reports on how it is prepared to respond if it finds non-conformances with the SCoC	1.5	0
		1.3.5. The company discloses how they verify the implementation of corrective actions.	1	0
		PREVENT, MITIGATE & ACCOUNT TOTAL	6.5	0.8
	PREVENT, MITIGATE & ACCOUNT %		12%	
	1.4. Remedy	1.4.1. The company has put in place a formal mechanism whereby workers, suppliers, suppliers' workers (in any tier) and other external stakeholders can raise grievances regarding adverse human rights impacts in their supply chain to an impartial entity.	2	0
		1.4.3. The company discloses data about the practical operation of their grievance mechanism, such as the number of grievances filed, addressed, and resolved, their type, severity and outcome.	1	0
		1.4.4. The company has put in place a remedy process for its supply chain.	2	0
		REMEDY TOTAL	5	0
		REMEDY %		0%
GENERAL HUMAN RIGHTS - TOTAL % SCORE (WEIGHTED)				4%
2. Responsible Sourcing of Transition Minerals	2.1. Commit	2.1.1. The company has a commitment to responsible metals and minerals sourcing.	1	0
		2.1.2. The company requires its suppliers to undertake due diligence in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High Risk Areas (CAHRAs)	2	0
		COMMIT TOTAL	3	0
		COMMIT %		0%
	2.2. Identify	2.2.1. The company has a process in place to map transition minerals (e.g. nickel, lithium, cobalt, copper, manganese, zinc) in their supply chains to the point of extraction.	2	0
		2.2.2. The company discloses conflict minerals risks in their supply chain and where they are located.	1	0
		2.2.3. The company discloses broader transition minerals risks in their supply chain and where they are located.	1	0

Summary of human rights & responsible sourcing scores

Sub-section	Indicator Category	Indicators	Total Number of Points	GAC Points
		2.2.4. The company publishes a list of smelters or refiners (SoR) in its supply chain	1	0
		2.2.5. The company discloses which of the SoRs in its supply chain are conformant with the Responsible Minerals Initiative (RMI).	1	0
		IDENTIFY TOTAL	6	0
		IDENTIFY %		0%
	2.3. Prevent, Mitigate and Account	2.3.1. The company discloses how it monitors suppliers for compliance with the transition minerals due diligence requirements.	2	0.8
		2.3.2. The company formally engages SoRs to build their capacity to conduct due diligence of their own supply chains.	2	0
		2.3.3. The company formally engages extractives companies and includes human rights clauses in any contractual arrangements.	2	0
		2.3.4. The company is a member of IRMA and actively engages their suppliers with regards to IRMA mining audits.	2	0
		Note: IRMA does not excuse companies from doing their own supply chain due diligence		
		2.3.5. The company reports on how it is prepared to respond if it finds non-conformances associated with its responsible minerals sourcing policy occurring in its operations or supply chains.	1.5	0
		2.3.6. The company discloses how they verify the implementation of corrective actions.	1	0
		PREVENT, MITIGATE & ACCOUNT TOTAL	10.5	0.8
	PREVENT, MITIGATE & ACCOUNT %		8%	
	2.4. Remedy	2.4.1. The company has put in place a formal mechanism whereby grievances can be raised about SoR facilities.	1	0
		REMEDY TOTAL	1	0
REMEDY %			0%	
TRANSITION MINERALS - TOTAL % SCORE (WEIGHTED)				2%
3. Indigenous Peoples' Rights and Free Prior and Informed Consent (FPIC)	3.1. Commit	3.1.1. The company explicitly commits to respecting the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP).	1	0
		3.1.2. The company has a public commitment to FPIC.	1	0
		3.1.3. The company requires its tier 1 suppliers to respect Indigenous Peoples' rights	2	0
		3.1.5. These commitments are translated into the languages used by the impacted Indigenous Peoples.	1	0
		COMMIT TOTAL	5	0
		COMMIT %		0%
	3.2. Identify	3.2.1. The company has a process in place to assess risks to Indigenous Peoples' rights in their supply chain to the point of extraction.	1	0
		IDENTIFY TOTAL	1	0
		IDENTIFY %		0%
	3.3. Prevent, Mitigate and Account	3.3.1. The company provides additional discussion regarding the practices by which suppliers must obtain FPIC	1	0
		3.3.2. The company is a member of a multi-stakeholder group (e.g. IRMA) that includes the participation of Indigenous Peoples to ensure respect of Indigenous Peoples' rights at the point of extraction.	2	0

Summary of human rights & responsible sourcing scores

Sub-section	Indicator Category	Indicators	Total Number of Points	GAC Points	
		3.3.3. The company has a formal process in place to engage critical upstream suppliers on FPIC (e.g. extractives companies)	2	0	
		3.3.4. The company reports on how it is prepared to respond if it finds FPIC breaches in its supply chain.	1	0	
		PREVENT, MITIGATE & ACCOUNT TOTAL	6	0	
		PREVENT, MITIGATE & ACCOUNT %		0%	
	3.4. Remedy	3.4.1. The company's grievance mechanism has a process for investigating and remedying breaches of FPIC that includes a formal role for impacted Indigenous Peoples.	1	0	
		REMEDY TOTAL	1	0	
		REMEDY %		0%	
	INDIGENOUS RIGHTS - TOTAL % SCORE (WEIGHTED)				0%
	4. Respect for Workers' Rights	4.1. Commit	4.1.1. The company has a commitment to workers' rights	1	0
			4.1.2. The company extends their workers' rights commitments to their Tier 1 suppliers and beyond.	2	0
Note: only the specific worker rights commitments are evaluated here. Whether or not these commitments are extended beyond tier 1 suppliers is evaluated in the "General" human rights section.					
COMMIT TOTAL			3	0	
COMMIT %				0%	
4.2. Identify		4.2.1. The company consults trade unions and/or workers' representatives in their assessment of salient workers' rights risks in their supply chain.	1	0	
		4.2.2. The company discloses the salient workers rights risks in their supply chain and where they are located.	1	0	
		IDENTIFY TOTAL	2	0	
		IDENTIFY %		0%	
4.3. Prevent, Mitigate and Account		4.3.1. The company actively collaborates with workers and the representative organisation(s) of workers' own choosing to promote respect for workers' rights in its supply chain.	2	0.5	
		4.3.2. The company reports on how it is prepared to respond if it finds non-conformances associated with its workers' rights policy occurring in its operations or supply chains.	1.5	0	
		4.3.3. The company works with the relevant trade union and/or worker representative organisation to verify the implementation of corrective actions pertaining to workers' rights.	2	0	
		PREVENT, MITIGATE & ACCOUNT TOTAL	5.5	0.5	
		PREVENT, MITIGATE & ACCOUNT %		9%	
4.4. Remedy		4.4.1 Workers and the representative organisations of workers' own choosing are formally included in the remedy process.	1	0	
		REMEDY TOTAL	1	0	
		REMEDY %		0%	
WORKERS' RIGHTS - TOTAL % SCORE (WEIGHTED)				3%	

Summary of human rights & responsible sourcing scores

Sub-section	Indicator Category	Indicators	Total Number of Points	GAC Points
HUMAN RIGHTS - TOTAL NORMALIZED			26.0	0.6
HUMAN RIGHTS - TOTAL % SCORE (WEIGHTED)				2%

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
1. Fossil Free and Environmentally Sustainable Supply Chains (General)	1.1. Disclosure of emissions, water and deforestation management	1.1.1. The company discloses total scope 3 GHG emissions due to purchased goods and services.	2	<p>The following scores are absolute, not cumulative:</p> <p>100%: The company discloses scope 3 GHG emissions due to purchased goods and services.</p> <p>25%: The company includes scope 3 GHG emissions including purchased goods and services in overall disclosure, but does not disaggregate.</p> <p>Note: the company may achieve additional points under each of the supply chain areas below, if they provide disaggregated emissions against each supply chain.</p>	<p>GAC does not disclose its scope 3 GHG emissions, but plans to carry out the statistical work for Scope 3 carbon emissions data in the future and include it in its ESG data systems (2024 ESG Report, p. 92, p. 128).</p> <p>2024 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0
		1.1.2. The company discloses "significant emissions" in its supply chain.	1	<p>Based on GRI 305-7, significant emissions include:</p> <ul style="list-style-type: none"> i. NOx ii. SOx iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations <p>The following scores are absolute not cumulative:</p> <p>100%: the company discloses significant emissions against all of the above categories by key suppliers in its supply chain. The company will need to define its key suppliers if it does not disclose this information for the whole supply chain.</p> <p>50%: the company discloses significant emissions against some of the above categories for part of its supply chain.</p>	<p>GAC discloses its own nitrogen oxide, sulphur dioxide, and VOC emissions (2024 ESG Report, p. 128). However, it does not disclose related data from its key suppliers.</p> <p>2024 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		1.1.3. The company discloses water usage by key suppliers in its supply chain.	1	<p>According to GRI 303, water usage includes:</p> <ul style="list-style-type: none"> - water withdrawn - water consumed - water discharged <p>The following scores are absolute not cumulative:</p> <p>100%: the company provides data against all of the above indicators for key suppliers in its supply chain. The company will need to define key suppliers if they do not disclose this information for their whole supply chain.</p> <p>50%: the company provides data against some of the above indicators for part of its supply chain.</p>	<p>GAC discloses its own water consumption (2024 ESG Report, p. 130). However, it does not disclose water related data from its key suppliers.</p> <p>2024 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		1.1.4. The company discloses deforestation and conversion-free commodity volumes from its supply chain	1	<p>50%: The company discloses the percentage of high-risk hard commodity volumes sourced that are compliant with the company's requirements or policies on deforestation and conversion.</p> <p>OR</p> <p>25%: The company discloses deforestation and conversion-free commodity volumes from at least one of its key high-risk hard commodities</p> <p>50%: The company discloses the percentage of high-risk soft commodity volumes sourced that are compliant with the company's requirements or policies on deforestation and conversion.</p> <p>OR</p> <p>25%: The company discloses deforestation and conversion-free commodity volumes from at least one of its key high-risk soft commodities</p> <p>MODIFIER: Half points will be awarded if a company discloses information that meets any of the above criteria but only for part of its supply chain</p> <p>High-risk commodities are identified with the SBTN's High Impact Commodities List. Relevant commodities for automotive supply chains include Copper, Iron, Lithium, Nickel, Bauxite/Aluminum, Zinc and Manganese (hard commodities), and Leather and Rubber (soft commodities).</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
	<p>1.2. Target-setting and progress towards fossil free and environmentally sustainable supply chains</p>	<p>1.2.1. The company has set and disclosed a scope 3 SBT (must include reference to upstream/purchased goods & not only 'Well to Wheel')</p>	<p>2</p>	<p>The following scores are absolute, not cumulative:</p> <p>100%: the company has disclosed verified science-based targets that include scope 3, including 2050 (or sooner) and interim year target(s), and has also disclosed a disaggregated interim target for upstream/purchased goods (scope 3 category 1)</p> <p>50%: the company discloses a lifecycle target that includes upstream/purchased goods, including 2050 (or sooner) and interim year target(s), and/or does not indicate if its target(s) has been verified as science-based.</p> <p>25%: the company only discloses a 2050 zero emissions target with no interim target and/or does not specify upstream/purchased goods.</p>	<p>GAC discloses that it has an overall goal of achieving “carbon neutrality throughout the product life cycle by 2050 (stretch goal: 2045)” (2024 ESG report, p. 95). Its short term/interim target is “by 2025, among domestic automobile enterprises, the Group will be leading in terms of main energy saving and emission reduction indicators of the vehicles and parts and components (including engines) segments”, but this is not a quantitative target. GAC has not indicated if its target has been verified as science-based. GAC’s affiliates, including GAC Honda and GAC Toyota have identified more clear targets, including GAC Honda’s target explicitly covering the raw material acquisition phase, and GAC Toyota having formulated medium-term planning (2024 ESG Report, p. 71-72). However, this is not consistent across the Group level.</p> <p>2024 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	<p>0.5</p>

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		1.2.2. The company commits to having suppliers provide science-based targets for GHG emissions.	1	<p>The following scores are absolute not cumulative.</p> <p>100%: the company requires all its tier 1 suppliers to set science-based targets. They also require tier 2 suppliers to set science-based targets.</p> <p>75%: the company requires all its tier 1 suppliers set science-based targets.</p> <p>50%: the company commits to having at least 70% of its key suppliers by emissions setting science-based targets within 2 years.</p> <p>25%: company commits to having suppliers setting science-based emissions targets, but does not provide a target date or target date is more than 2 years away.</p> <p>0%: Company does not have a commitment.</p>	Not disclosed.	0
		1.2.3. The company discloses the current percentage of suppliers providing science-based targets.	1	<p>25%: the company discloses the current percentage of tier 1 suppliers providing science-based targets.</p> <p>25%: the company discloses the current number and/or percentage of tier 2 suppliers providing science-based targets.</p> <p>25%: additional points for over 50% of tier 1 suppliers providing science-based targets</p> <p>25%: additional points for all tier 1 suppliers providing science-based targets.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		1.2.4. The company requires all significant suppliers to set water reduction targets and disclose their water usage.	1	<p>50%: the company requires tier 1 suppliers to set water reduction targets</p> <p>50%: the company requires tier 1 suppliers to disclose their water usage. According to GRI 303, water usage includes:</p> <ul style="list-style-type: none"> - water withdrawn - water consumed - water discharged 	Not disclosed.	0
		1.2.5. The company has programs in place to monitor suppliers for compliance with GHG emissions targets and other environmental impacts.	1	<p>50%: The company has a process that includes reducing GHGs and other environmental impacts, and includes targets as a basis for compliance.</p> <p>OR</p> <p>25%: The company has a process that includes reducing GHGs and other environmental impacts, but lacks targets as a basis for compliance.</p> <p>PLUS</p> <p>25%: the company provides quantitative information of the number of suppliers audited and the tiers that are audited.</p> <p>25%: the company provides qualitative case studies of how they have engaged suppliers on their targets.</p>	<p>GAC includes ESG in its supplier assessment and evaluation form and conducts quarterly assessments of suppliers (2024 ESG Report, p. 101). However, it is unclear if targets are a basis for compliance. GAC discloses examples of its affiliates, GAC Honda and GAC Toyota, which have included carbon emission reduction in their supply chain management strategy and regular evaluations/inspections of suppliers (2024 ESG Report, p. 72). The company does not disclose case studies or quantitative information.</p> <p>2024 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0.25

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		1.2.6. The company commits to eliminate deforestation and the conversion of all natural ecosystems from their supply chains.	1	<p>The following scores are absolute, not cumulative:</p> <p>100%: The company has time-bound targets to eliminate deforestation and the conversion of natural ecosystems from their supply chain.</p> <p>OR</p> <p>100%: The company has time-bound targets to eliminate sourcing of high-risk commodities from areas of High Carbon Stock (HCS) and High Conservation Value (HCV).</p> <p>75%: The company has time-bound targets to eliminate deforestation and conversion of natural ecosystems in the supply chain of at least one of its high-risk hard commodities, and at least one soft-commodity.</p> <p>OR</p> <p>75%: The company has time-bound targets to eliminate sourcing from areas of High Carbon Stock (HCS) and High Conservation Value (HCV) for at least one of its high-risk hard commodities, and at least one soft-commodity.</p> <p>50%: The company has time-bound targets to eliminate deforestation and conversion of natural ecosystems in the supply chain of at least one of its high-risk commodities.</p> <p>OR</p> <p>50%: The company has time-bound targets to eliminate sourcing from areas of High Carbon Stock (HCS) and High Conservation Value (HCV) for at least one of its high-risk commodities.</p> <p>25%: The company has a general commitment or policy to halt deforestation and the conversion of natural ecosystems in its supply chains, which extends beyond illegal deforestation or conversion.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
	1.3. Use of supply chain levers to achieve fossil free and environmentally sustainable supply chains	1.3.1. The company incentivises suppliers to reduce GHG and other significant air emissions.	1	<p>50%: the company specifies that sustainability and/or ESG are included as factors for choosing a preferred supplier.</p> <p>25%: the company specifies that GHG emissions are included in the tender and contracting process.</p> <p>25%: the company specifies that "other significant air emissions" targets are included in the tender and contracting process.</p> <p>As companies are unlikely to publish their contract information, references may be found in sustainability reports, procurement policies, etc.</p>	<p>GAC discloses that it integrates environmental risks into its supply chain management process, including incoming management, qualification review, regular assessment and auditing, with 100% partner suppliers having completed sustainable risk audit in 2023 (2023 ESG Report, p. 85-85). It indicates that in the future it will "give priority to choosing low-carbon materials" (2024 ESG Report, p. 92).</p> <p>2023 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2024/0426/2024042604129.pdf</p> <p>2024 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0.5

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		1.3.2. The company implements incentives and control systems to improve water management by suppliers	1	<p>20%: The company's Supplier Code of Conduct and / or Responsible Sourcing Policy includes specific requirements for suppliers with regards to water management and conservation (e.g. having in place a water management plan).</p> <p>40%: The company has established purchase control systems to incentivize improved water management by (potential) new suppliers (e.g. water management is explicitly taken into account in the tender process and is a factor in selecting suppliers).</p> <p>40%: The company has operationalized policies, systems and/or processes to manage risks and address impacts of water depletion/pollution by (existing) suppliers (e.g. the company discloses specific water risks it has identified as part of its supply chain risk assessment process; the company provides evidence of how they have engaged with, or suspended, noncompliant suppliers on water management, etc.). Note: generic claims (e.g. simply stating that the company assesses / manages water-related risks) are insufficient — companies must explain the specific mechanisms used and/or provide concrete examples or data to illustrate implementation.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		1.3.3. The company implements incentives and control systems to eliminate deforestation from its supply chain	1	<p>20%: The company's Supplier Code of Conduct and / or Responsible Sourcing Policy includes specific requirements for suppliers with regards to deforestation and land conversion.</p> <p>40%: The company has established purchase control systems to incentivize compliance on deforestation and land conversion by (potential) new suppliers (e.g. deforestation is explicitly taken into account in the tender process and is a factor in choosing a preferred supplier).</p> <p>40%: The company has operationalized policies, systems and/or processes to manage risks and address impacts of deforestation and land conversion by existing suppliers (e.g. the company discloses specific deforestation risks it has identified as part of its supply chain risk assessment process; the company provides evidence of how they have engaged with, or suspended, noncompliant suppliers on deforestation, etc.). Note: generic claims (e.g. simply stating that the company assesses / manages deforestation risks) are insufficient — companies must explain the specific mechanisms used and/or provide concrete examples or data to illustrate implementation.</p>	Not disclosed.	0
2. Fossil Free and Environmentally Sustainable Steel	2.1. Disclosure of scope 3 GHG emissions due to steel supply chains	2.1.1. The company discloses disaggregated GHG emissions for their steel supply chains.	1	<p>The following scores are absolute, not cumulative:</p> <p>100%: The company discloses scope 3 GHG emissions for purchased goods and services, disaggregated for their steel supply chains</p> <p>50%: The company discloses a Life Cycle Assessment (LCA) for at least one electric vehicle model that includes disaggregated data on the embodied GHG emissions from the steel used in that vehicle.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
	2.2. Target setting and progress towards fossil free and environmentally sustainable steel supply chains	2.2.1. The company has set targets for the use of fossil free and environmentally sustainable steel.	2	<p>The scores below are absolute, not cumulative:</p> <p>100%: the company has a commitment to source 100% fossil-free steel by 2040, and has set interim targets to source at least 10% fossil-free steel AND 50% lower emission steel by 2030.</p> <p>80%: the company has a commitment to source 100% fossil-free steel by 2050, and has set interim targets to source at least 10% fossil-free steel AND 50% lower emission steel by 2030.</p> <p>60%: the company has set a target to source at least 10% fossil-free steel OR 50% lower emission steel by 2030.</p> <p>40%: the company has set an emissions reduction target for its steel supply chain that is aligned with the IEA Net Zero Roadmap (2023 version), specifically a 27% reduction by 2030 and 90% by 2050.</p> <p>20%: the company has a commitment to net zero steel by 2050 and/or a 2030 steel supply chain emissions reduction target that falls short of the above-mentioned thresholds.</p> <p>Note: For definitions of fossil-free steel and lower emission steel used in this indicator and those below, as well as comparisons with definitions from other standards and schemes, please refer to the methodology document.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		2.2.2. The company publishes progress towards their target by disclosing the current percentage of fossil-free and/or lower emission steel in their annual production cycle.	1	<p>The scores below are absolute, not cumulative:</p> <p>100%: The company discloses the current percentage of lower emission and/or fossil-free steel in its production cycle</p> <p>50%: The company partially discloses the quantity of fossil-free and/or lower emission steel used in its annual production cycle, e. g., in the form of an absolute amount instead of a percentage or only for some elements within its annual production cycle.</p>	Not disclosed.	0
		2.2.3. The company has a target for the use of recycled steel by 2030.	2	<p>The scores below are absolute, not cumulative:</p> <p>100%: the company discloses a target to use at least 38% recycled steel by 2030, aligned with the IEA Net Zero Roadmap (2023 version). The target includes a specific commitment or target for increasing the use of post-consumer scrap.</p> <p>75%: the company discloses a target to use at least 38% of recycled steel by 2030, but does not specify a target for post-consumer scrap.</p> <p>50%: the company discloses a target for the use of recycled steel below the 38% threshold and lacks detail on scrap type.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		2.2.4. The company publishes progress towards their target by disclosing the current percentage of recycled steel used in its annual production cycle.	1	<p>The scores below are absolute, not cumulative:</p> <p>100%: the company discloses the percentage of recycled steel in their annual production cycle including volumes of both pre- and post-consumer steel. NB: Total recycled/scrap steel volume is sufficient if total steel volume is disclosed.</p> <p>75%: the company discloses the percentage of recycled steel in their annual production cycle.</p> <p>50%: The company partially discloses the quantity of recycled steel used in its annual production cycle, e.g., in the form of an absolute amount instead of a percentage or only for some elements within its annual production cycle.</p>	Not disclosed.	0
	2.3. Use of supply chain levers to achieve fossil free and environmentally sustainable steel supply chains	2.3.1. The company participates in multi-stakeholder procurement initiatives to collaborate with other buyers to incentivise investment in and production of fossil free steel at scale.	1	<p>50%: the company is a member of SteelZero.</p> <p>50%: the company is a member of the First Movers Coalition's sector group on steel</p>	GAC is not a member of SteelZero or the First Movers Coalition.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		2.3.2. The company participates in multi-stakeholder standard / certification initiatives to drive investment in and production of socially and environmentally sustainable steel at scale.	1	<p>25%: the company is a member of ResponsibleSteel.</p> <p>50%: the company actively engages their steel suppliers regarding ResponsibleSteel certification.</p> <p>25%: the company has disclosed purchasing agreements for ResponsibleSteel certified steel.</p> <p>Note: 0.6 points modifier applied due to multistakeholder initiative assessment. See sheet 8.</p>	GAC is not a member of ResponsibleSteel and has not disclosed purchasing commitments for ResponsibleSteel certified steel.	0
		2.3.3. The company has entered into formal arrangements with suppliers to incentivise investment in and greater production of fossil free steel.	2	<p>50%: the company states that it has entered into a formal arrangement with at least one steel supplier to invest in and scale-up production of lower emission or fossil-free steel.</p> <p>25%: at least one purchase agreement signed by the company with a steel supplier for the provision of lower emission or fossil-free steel is a binding contract for which timelines and scale of supply (e.g. volume of steel to be purchased per year) are publicly disclosed.</p> <p>25%: at least one purchase agreement signed by the company is for the provision of steel produced with breakthrough technologies for fossil-free steelmaking.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		2.3.4. The company integrates improved recyclability of steel into automobile design and manufacturing.	2	<p>25%: the company discloses that it is implementing a closed-loop process for steel recycling (must include reference to post-consumer scrap).</p> <p>OR</p> <p>10%: the company discloses that it is implementing a closed-loop process for steel recycling (no reference to post-consumer scrap).</p> <p>PLUS</p> <p>25%: the company provides a qualitative description of the closed-loop process(es) it is implementing for steel recycling.</p> <p>25%: the company discloses that it improves the recyclability of steel through automotive and/or component design.</p> <p>25%: the company explains how it has used automotive and/or component design to improve the recyclability of steel (e.g. by minimizing copper contamination).</p>	<p>GAC discloses that its affiliate Upower Energy has established a base for the recycling and dismantling of scrapped vehicles and that the construction of a scrap steel recycling base could enhance the utilization rate of solid waste (2024 ESG Report, p. 87). However, it is unclear if the base for steel recycling is already operational. Thus, it does not get points for the first sub-indicator.</p> <p>2024 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0
3.Fossil Free and Environmentally Sustainable Aluminium	3.1. Disclosure of scope 3 GHG emissions due to aluminium	3.1.1. The company discloses disaggregated GHG emissions for their aluminium supply chains.	1	<p>The following scores are absolute, not cumulative:</p> <p>100%: The company discloses scope 3 GHG emissions for purchased goods and services, disaggregated for their aluminum supply chains</p> <p>50%: The company discloses a Life Cycle Assessment (LCA) for at least one electric vehicle model that includes disaggregated data on the embodied GHG emissions from the aluminum used in that vehicle.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
	3.2. Target setting and progress towards fossil free and environmentally sustainable aluminum supply chains	3.2.1 The company has set targets for the use of fossil free and environmentally sustainable aluminium	2	<p>The scores below are not additive. They indicate specific thresholds for getting that percentage of points:</p> <p>100%: the company has a commitment to source 100% fossil-free aluminium by 2040, with interim targets for all procured primary aluminium to be produced with low-carbon power by 2035 and to source at least 10% fossil-free aluminium by 2030</p> <p>80%: the company has set a target that is aligned with Mission Possible 1.5 scenario: to ensure all primary aluminium is produced with low-carbon power by 2035</p> <p>60%: the company has set a target of procuring at least 10% fossil-free aluminium by 2030</p> <p>40%: the company has set an emissions reduction target for its aluminium supply chain that is aligned with the IEA Net Zero Roadmap (2023 version), specifically a 27% reduction by 2030 and by 95% by 2050</p> <p>20%: the company has a commitment to net zero aluminium by 2050 and/or a 2030 emissions reduction target for its aluminium supply chain that falls short of the above-mentioned thresholds</p> <p>Note: For definitions of fossil-free aluminium and lower emission aluminium used in this indicator and those below, as well as comparisons with definitions from other standards and schemes, please refer to the methodology document.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		3.2.2. The company publishes progress towards their target by disclosing the current percentage of fossil-free and/or lower emission aluminium in their annual production cycle	1	<p>The following scores are absolute, not cumulative:</p> <p>100%: The company discloses the current percentage of fossil-free and/or lower emission aluminium in its supply chain</p> <p>50%: The company partially discloses the quantity of fossil-free and/or lower emission aluminum used in its annual production cycle, e.g., in the form of an absolute amount instead of a percentage or only for some elements within its annual production cycle.</p>	Not disclosed.	0
		3.2.3. The company has a target to increase use of recycled aluminium by 2030.	2	<p>These scores are not cumulative, they are thresholds for achieving a particular score.</p> <p>100%: the company discloses a target to use at least 42% recycled aluminium by 2030, aligned with the IEA Net Zero Roadmap (2023 version). The target includes a specific commitment or target for increasing the use of post-consumer aluminium scrap.</p> <p>75%: the company discloses a target to use at least 42% of recycled aluminium by 2030, but does not specify a target for post-consumer scrap</p> <p>50%: the company discloses a target for the use of recycled steel below the 42% threshold and lacks detail on scrap type</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		3.2.4. The company publishes progress towards their target by disclosing the current percentage of recycled aluminium used in its annual production cycle	1	<p>These scores are not cumulative, they are thresholds for achieving a particular score:</p> <p>100%: the company discloses the percentage of recycled aluminium in their annual production cycle including volumes of both pre- and post-consumer aluminium. NB: Total recycled/scrap steel volume is sufficient if total steel volume is disclosed.</p> <p>75%: the company discloses the percentage of recycled aluminium in their annual production cycle.</p> <p>50%: The company partially discloses the quantity of recycled aluminum used in its annual production cycle, e.g., in the form of an absolute amount instead of a percentage or only for some elements within its annual production cycle.</p>	Not disclosed.	0
	3.3. Use of supply chain levers to achieve fossil free and environmentally sustainable aluminium supply chains	3.3.1. The company participates in multi-stakeholder procurement initiatives to collaborate with other buyers to incentivise investment in and production of fossil free aluminium at scale.	1	100%: the company is a member of First Movers Coalition sector group on aluminium	GAC is not a member of First Movers Coalition sector group on aluminium.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		3.3.2. The company participates in multi-stakeholder standard / certification initiatives to drive investment in and production of socially and environmentally sustainable aluminium	1	<p>25%: the company is a member of the Aluminum Stewardship Initiative (ASI).</p> <p>50%: the company actively engages their aluminum suppliers regarding ASI certification.</p> <p>25%: the company has disclosed purchasing commitments for ASI certified aluminum.</p> <p>Note: 0.4 points modifier applied due to multistakeholder initiative assessment. See sheet 8.</p>	GAC is not a member of ASI.	0
		3.3.3. The company has entered into formal arrangements with suppliers to incentivise investment in and greater production of fossil free aluminium	2	<p>50%: the company states that it has entered into a formal arrangement with at least one aluminium supplier to invest in and scale-up production of lower emission or fossil-free aluminium.</p> <p>25%: at least one purchase agreement signed by the company with an aluminium supplier for the provision of lower emission or fossil-free aluminium is a binding contract for which timelines and scale of supply (e.g. volume of aluminium to be purchased per year) are publicly disclosed.</p> <p>25%: at least one purchase agreement signed by the company is for the provision of aluminium produced with new technologies for fossil-free aluminum production.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		3.3.4. The company integrates improved recyclability of aluminium into automobile design and manufacturing.	2	<p>25%: the company discloses that it is implementing a closed-loop process for aluminium recycling (must include reference to post-consumer scrap).</p> <p>OR</p> <p>10%: the company discloses that it is implementing a closed-loop process for aluminium recycling (no reference to post-consumer scrap).</p> <p>PLUS</p> <p>25%: the company provides a qualitative description of the closed-loop process(es) it is implementing for aluminium recycling.</p> <p>25%: the company discloses that it improves the recyclability of aluminium through automotive and/or component design.</p> <p>25%: the company explains how it has used automotive and/or component design to improve the recyclability of aluminium (e.g. through the development of new alloys).</p>	Not disclosed.	0

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Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
4. Fossil Free and Environmentally Sustainable Batteries	4.1. Disclosure of scope 3 GHG emissions due to battery supply chains	4.1.1. The company discloses disaggregated scope 3 emissions for their battery supply chains, including a total for the whole battery and disaggregated emissions for key battery minerals (cathode / anode active materials)	1	<p>The following scores are absolute, not cumulative:</p> <p>100%: the company provides scope 3 GHG emissions their battery supply chain, disaggregated for cell production / manufacturing and key cathode / anode active materials (i.e. individual minerals) used in the battery</p> <p>75%: the company provides scope 3 GHG emissions their battery supply chain, disaggregated for cell production / manufacturing and cathode and anode active materials (as a total)</p> <p>50%: The company discloses scope 3 GHG emissions for purchased goods and services, disaggregated for their battery supply chain.</p> <p>25%: The company discloses a Life Cycle Assessment (LCA) for at least one electric vehicle model that includes disaggregated data on the embodied GHG emissions from the battery used in that vehicle.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
	4.2. Target setting and progress towards fossil free and environmentally sustainable battery supply chains	4.2.1. The company has set a target to produce fossil free and environmentally sustainable batteries.	1	The scores below are not additive. They indicate specific thresholds for getting that percentage of points: 100%: the company has a commitment to produce 100% fossil free batteries by 2040 and a target to reduce their battery supply chain emissions by 50% by 2030. 75%: the company has a commitment to produce 100% fossil free batteries by 2050 and a target to reduce their battery supply chain emissions by 50% by 2030. 50%: the company has set an emissions reduction target for its battery supply chain that is aligned with the IEA Heavy Industry Guidance, specifically a 27% emissions reduction by 2030 and 95% by 2050. 25%: the company has a commitment to net zero batteries by 2050 and/or a 2030 emissions reduction target for its battery supply chain that falls short of the above-mentioned thresholds.	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		4.2.2. The company has set a target to reduce reliance on energy intensive minerals in battery production.	1	<p>25%: statement of intent to reduce high intensity minerals in battery production (which may include a commitment to producing smaller batteries).</p> <p>25%: the company has set a disaggregated target for the reduction of primary sources of nickel in their supply chain.</p> <p>25%: the company has set a disaggregated target for the reduction of primary sources of lithium in their supply chain.</p> <p>25%: the company has set a disaggregated target for the reduction of primary sources of cobalt in their supply chain.</p> <p>Note: The final three scoring criteria can also be met by setting targets for increasing the % recycled nickel/lithium/cobalt used in new batteries.</p>	Not disclosed.	0
		4.2.3. The company has set collection and/or recovery targets for high intensity battery metals.	1	<p>100%: the company has a medium term target of 95% recovery for cobalt & nickel with 70% lithium by 2030 (equal to that proposed by the EU) and a short term target of 90% recovery rate for cobalt & nickel and 35% lithium by 2025.</p> <p>25%: the company has set collection and/or recovery targets for high intensity battery metals that are lower and/or not disaggregated.</p> <p>Note: companies that disclose recovery rates already achieved at commercial scale and/or with existing supplier requirements on recovery rates may score points for this indicator if the disclosed recovery rates match the 2025 thresholds (25% of points) or the 2030 thresholds (100% of points).</p>	Not disclosed.	0

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Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
	4.3. Use of supply chain levers to achieve fossil free and environmentally sustainable battery supply chains	4.3.1. The company requires all battery manufacturers to use 100% renewable electricity	2	<p>The following scores are absolute, not cumulative:</p> <p>100%: the company discloses a requirement that all battery manufacturers are required to use 100% renewable electricity.</p> <p>50%: the company discloses agreements/requirements for 100% renewable energy with some battery manufacturers</p> <p>25%: the company discloses agreements/requirements for reduced emissions with some battery manufacturers</p> <p>or</p> <p>50%: the company discloses a requirement that all battery manufacturers are required to be "carbon neutral", "net zero" or similar but does not define how they are using the term.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		<p>4.3.2. Company engages and/or enters into formal agreements with extractives and other value chain companies to prevent/mitigate adverse environmental impacts of lithium sourcing.</p>	1	<p>25%: the company has identified and disclosed specific environmental risks of lithium sourcing (e.g. air pollution, water, biodiversity etc.).</p> <p>25%: the company describes its overall approach or strategy to prevent/mitigate environmental risks and adverse impacts within its lithium supply chain (e.g. incorporating environmental conditions into contracts with suppliers, participating in multi-stakeholder initiative(s) to address environmental impacts of lithium sourcing etc.).</p> <p>25%: the company has entered into contractual agreements for the purchase of low-carbon lithium. These agreements may include joint ventures, purchasing commitments, and/or other forms of investment, including R&D.</p> <p>25%: the company provides examples or case studies of contractual agreements and/or direct engagement with specific lithium mining or refining companies to address environmental risks and adverse impacts. Note: examples of direct engagement can be with direct or indirect suppliers. In order to score points here, the company must provide the name of the lithium supplier and the location of the mine or project in question, and it must be clear the engagement / agreement addresses environmental impacts specifically.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		<p>4.3.3. Company engages and/or enters into formal agreements with extractives and other value chain companies to prevent/mitigate adverse environmental impacts of nickel sourcing.</p>	1	<p>25%: the company has identified and disclosed specific environmental risks of nickel sourcing (e.g. air pollution, water, biodiversity etc.).</p> <p>25%: the company describes its overall approach or strategy to prevent/mitigate environmental risks and adverse impacts within its nickel supply chain (e.g. incorporating environmental conditions into contracts with suppliers, participating in multi-stakeholder initiative(s) to address environmental impacts of nickel sourcing etc.).</p> <p>25%: the company has entered into contractual agreements for the purchase of low-carbon nickel. These agreements may include joint ventures, purchasing commitments, and/or other forms of investment, including R&D.</p> <p>25%: the company provides examples or case studies of contractual agreements and/or direct engagement with specific nickel mining or refining companies to address environmental risks and adverse impacts. Note: examples of direct engagement can be with direct or indirect suppliers. In order to score points here, the company must provide the name of the nickel supplier and the location of the mine or project in question, and it must be clear the engagement / agreement addresses environmental impacts specifically.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		4.3.4. Company engages and/or enters into formal agreements with extractives and other value chain companies to prevent/mitigate adverse environmental impacts of cobalt sourcing.	1	<p>25%: the company has identified and disclosed specific environmental risks of cobalt sourcing (e.g. air pollution, water, biodiversity etc.).</p> <p>25%: the company describes its overall approach or strategy to prevent/mitigate environmental risks and adverse impacts within its cobalt supply chain (e.g. incorporating environmental conditions into contracts with suppliers, participating in multi-stakeholder initiative(s) to address environmental impacts of lithium sourcing etc.).</p> <p>25%: the company has entered into contractual agreements for the purchase of low-carbon cobalt. These agreements may include joint ventures, purchasing commitments, and/or other forms of investment, including R&D.</p> <p>25%: the company provides examples or case studies of contractual agreements and/or direct engagement with specific cobalt mining or refining companies to address environmental risks and adverse impacts. Note: examples of direct engagement can be with direct or indirect suppliers. In order to score points here, the company must provide the name of the cobalt supplier and the location of the mine or project in question, and it must be clear the engagement / agreement addresses environmental impacts specifically.</p>	Not disclosed.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		4.3.5. The company participates in multi-stakeholder initiatives to collaborate with other buyers to incentivise investment in and production of fossil free and environmentally sustainable batteries at scale.	1	100%: the company is a member of the Global Battery Alliance.	GAC is not a member of GBA.	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		4.3.6. The company invests in the development of new battery chemistries & technologies that minimize their overall material and carbon footprint by reducing the use of emissions-intensive minerals and toxic materials	2	<p>25%: the company provides examples of R&D that they are conducting in-house or in partnership with value chain partners to develop new battery chemistries / technologies that reduce the use of emissions-intensive minerals (such as nickel and cobalt). Note: this could include R&D into the development of smaller batteries.</p> <p>25%: the company provides examples of the systems and processes it is developing to scale this R&D to commercial production.</p> <p>50%: the company has brought to market electric vehicles that utilize battery chemistries / technologies that meet the above criteria.</p>	<p>GAC invests in and conducts in-house R&D on batteries, including solid-state, cobalt-free and low-cobalt batteries, and sodium-ion batteries (2023 ESG Report, p. 14).</p> <p>GAC discloses that its solid-state batteries are “scheduled to equip on vehicles in 2026” (2024 ESG Report, p. 12).</p> <p>In its 2022 ESG Report (p53), GAC also disclosed that it had “brought to market “new-generation super Li-ion batteries (SmLFP) based on microcrystalline technology, which has a higher energy density.” LFP batteries are free from nickel and cobalt.</p> <p>2024 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p> <p>2023 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2024/0426/2024042604129.pdf</p>	2

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		4.3.7. The company invests in the development of new battery designs, technologies, systems and/or processes to maximize the safe and effective recycling of EV batteries	1	<p>25%: the company provides examples of R&D that they are conducting in-house or in partnership with value chain partners to improve the recyclability of batteries (i.e. recovery rates). Note this could include R&D into battery design and/or recycling methods.</p> <p>25%: the company provides examples of the systems and processes it is developing to scale this R&D to commercial production.</p> <p>50%: the company provides examples of battery recycling processes it has developed in-house or in partnership with value chain partners that have achieved recovery rates of at least 95% cobalt/nickel & 70% lithium. Note disclosed recovery rates achieved at the pilot / R&D stage are valid for points here. Disclosure of recovery rates achieved at commercial scale is evaluated in indicator 4.3.10.</p>	<p>GAC's affiliate Upower Energy is responsible for battery recycling, but there is a lack of detail regarding in-house or collaborative R&D to improve the recyclability of batteries or develop new battery recycling methods that minimize environmental impacts.</p> <p>2024 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		4.3.8. The company has established processes for battery repair, reuse and repurposing in order to maximize the usable lifespan of its EV batteries.	1	<p>25%: the company indicates that there are processes in place (such as inspection, design, access to battery information, collection and transportation, etc.) for repairing, reusing and/or repurposing batteries.</p> <p>25%: the company provides qualitative information about processes (including the establishment and operation of collection points) to increase the % of batteries being collected for reuse, repurposing and/or recycling</p> <p>50%: the company provides quantitative information about the collection of batteries (i.e total numbers and / or percentages of batteries collected).</p>	<p>GAC “has developed a battery recycling system to facilitate the recycling and reuse of retired batteries” (2023 ESG Report, p.15).</p> <p>In October 2024, GAC’s affiliate Upower Energy’s Phase II power battery repurposing, energy storage system, and part and component remanufacturing production lines were put into operation in Guangzhou (2024 ESG Report, p. 13).</p> <p>Upower Energy “implements the second life utilisation of power batteries by reapplying retired batteries in low-speed vehicles” (p. 87). However, there is a lack of qualitative and quantitative data related to this facility and the company’s efforts to increase collection rates.</p> <p>2023 ESG report https://www1.hkexnews.hk/listedco/listconews/sehk/2024/0426/2024042604129.pdf</p> <p>2024 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0.25

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
		4.3.9. The company has established closed-loop processes in order to maximize the recycling of end-of-life EV batteries	1	<p>25%: the company indicates that there is a closed-loop process in place for recycling batteries (that involves recovering raw materials).</p> <p>25%: the company provides detail on the battery recycling process / method(s) used and discloses that they do not use incineration / high-temperature combustion processes.</p> <p>50%: the company provides quantitative information about the % of batteries currently being recycled (at commercial scale). Note: this could be mineral recovery rates and/or the total percentage of batteries recycled (out of all batteries collected for end-of-life treatment).</p>	<p>GAC states that "from product design, production and manufacturing to waste recycling and reuse, a complete green circular industrial chain has been established" and that its affiliate Upower Energy has established processes of battery repurposing and remanufacturing, but there is a lack of detail regarding whether the recycling process also involves the recovery of raw materials (2024 ESG Report (p. 87).</p> <p>GAC discloses that GAC Honda "actively recycles metal waste" and GAC Toyota's new models have recyclability and reusability rates of 96.6% and 92% (2024 ESG Report, p. 87). However, there is no disclosure about the % of batteries currently being recycled.</p> <p>2024 ESG Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0

Company analysis - fossil-free and environmentally sustainable supply chains

Theme	Indicator Category	Indicators	Total Number of Points	Score Attribution (Scores are cumulative unless otherwise specified)	GAC Analysis	GAC Points
5. Climate Lobbying		Performance Band (A+ to F) is a full measures of a company's climate policy engagement, accounting for both its own engagement and that of its industry associations.	Multiplier of total category score	A=1.3 B=1.2 C=1.1 N/D = 1 D=0.9 E= 0.8 F=0.7	N/D = 1	1

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
1. Responsible Sourcing: General HR indicators	1.1. Commit	1.1.1. The company has a public commitment to human rights.	1	100%: the company has a standalone human rights policy or other formal commitment that it will respect the Universal Declaration of Human Rights and the International Bill of Rights, or commit to the UN Guiding Principles on Business and Human Rights (UNGPs) and/or the OECD Guidelines for Multinational Enterprises.	GAC does not have a standalone human rights policy or other formal commitment to respect human rights. In their Environmental, Social and Governance Report (ESG Report), the company states that "The Group adheres to the provisions of the International Labour Organisation (ILO) and the United Nations Global Compact regarding human rights" (p. 104). However, this statement is not reflected in any public, standalone policy or commitment regarding human rights, and the list of instruments is limited in any case. 2024 Environmental, Social and Governance Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf	0
		1.1.2. The company extends their human rights commitments to their Tier 1 suppliers and beyond.	2	50%: the company has a Supplier Code of Conduct (SCoC) or equivalent. The SCoC explicitly references the company's human rights policy or states that suppliers are required to respect and/or uphold all human rights. OR 25%: the company has a Supplier Code of Conduct (SCoC) or equivalent that explicitly requires suppliers to comply with the company's human rights policy that is limited in scope, or to respect a limited selection of human rights listed by the company. PLUS 50%: the company "requires" or otherwise mandates their suppliers to apply the requirements of the SCoC to their own suppliers. OR 25%: the company "expects" or "encourages" their suppliers to apply these standards to their own suppliers.	GAC does not have, or has not published, a Supplier Code of Conduct (SCoC). The company states that it has a "comprehensive supplier management system," and has developed "standard documents such as the Supplier Selection Process for Localised Parts, the Parts Localisation Management Process, the Localised Parts Procurement Management Process, and the Performance Management Process for Mass Production Parts Suppliers" (ESG Report, p. 50). However, these documents are not publicly available, and it is not clear whether they contain any requirements concerning human rights. 2024 Environmental, Social and Governance Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
	1.2. Identify	1.2.1. The company has a process in place to assess salient human rights risks in their supply chain.	1	<p>25%: the company states that there is a process in place for identifying salient human rights risks.</p> <p>25%: the company explains its methodology for identifying risks (e.g. desktop review) and prioritising them.</p> <p>25%: the company specifies how often they repeat this risk assessment.</p> <p>25%: the company specifies if and how they engage with external human rights experts. Note: this engagement must be specific to the company and its supply chains to be scored here. Simply participating in a multistakeholder initiative that includes human rights experts is not sufficient, unless the company has articulated how it applies the information gained via these initiatives to their own supply chain.</p> <p>Finally, effective risk identification involves consultation with potentially impacted stakeholders. We have included additional indicators under each section below to reflect this.</p>	<p>GAC does not appear to have a process in place to assess human rights risk in its supply chain. The company does discuss a "Supply Chain Risk Management" system in its report, but this seems to focus primarily on potential impacts on the business, such as supply chain "stability and business continuity" (p. 100), "quality" (p. 101), and "major losses to the company" (p. 101). While GAC states that they integrate "ESG-related risk management" into the supply chain risk management, this again does not appear to include human rights. The lack of focus on human rights issues affecting or potentially affecting rightsholders along the supply chain is reinforced by the company's own statement that its "four major social responsibilities" are towards customers, own employees, shareholders and partners, and the environment (p. 37).</p> <p>2024 Environmental, Social and Governance Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0
		1.2.2. The company discloses the salient human rights risks in their supply chain and where they are located.	1	<p>The following scores are absolute not cumulative:</p> <p>25%: the company names the generic, salient risks in their supply chain (e.g. conflict minerals, forced labour, water security, etc.).</p> <p>50%: the company discloses where in their supply chain these risks occur, by reference to geographical location, material type, and/or tier. Note: greater level of specificity on all these elements is expected under indicator 2.2.2 on transition minerals risks.</p> <p>100%: the company provides additional description of these risks. Note: to score here, the description must be based on findings from the company's due diligence measures, and not constitute a generic description.</p>	Not disclosed (see Indicator 1.2.1 above).	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		1.2.3. The company has a process for identifying high risk supplier categories in their supply chain.	1	<p>50%: the company outlines the process for how they identify high risk supplier categories in Tier 1 in order to prioritise differential preventive/mitigating action. This may include taking into account the leverage that the automotive company has to affect change (e.g. their annual spend, whether they are a primary or majority buyer, etc.), the geography of suppliers, and the severity of the risks that have been identified.</p> <p>25%: the company outlines how this process extends beyond tier 1. Note: this does not necessarily have to involve a process that extends to the point of extraction, as this is covered below in the transition minerals section.</p> <p>25%: the company outlines the types of preventive/mitigating actions it uses to manage those risks. Note: to score here, it must do more than indicate that there are differential assurance actions, it must specify what those are.</p>	Not disclosed (see Indicator 1.2.1 above).	0
	1.3. Prevent, Mitigate and Account	1.3.1. The company assesses the risk of adverse human rights impacts with suppliers prior to entering into any contracts.	2	<p>25%: the company outlines the process to assess risks at individual suppliers. This may include supplier questionnaires, audits, etc. Note: it is not enough for companies to state that they assess suppliers prior to entering into any contracts, they must outline how this assessment occurs. Secondly, a requirement that suppliers sign a statement confirming their compliance is not sufficient risk assessment. Similarly, companies must outline how they verify information provided in supplier self-assessment questionnaires.</p> <p>25%: the company provides quantitative information of the number of potential new suppliers assessed, and the tier that they belong to.</p> <p>25%: the company provides quantitative information on the number of potential new suppliers where non-conformances were found. Note: the action taken to respond to these findings is addressed by indicators below.</p> <p>25%: this process extends beyond tier 1 to tier 2 at a minimum.</p>	Not disclosed (see Indicator 1.2.1 above).	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		1.3.2. The company discloses how it monitors suppliers for compliance with the SCoC during the contract period.	2	<p>20%: the company indicates that there is a process in place to monitor compliance.</p> <p>20%: the company provides details on the process (e.g. tools, technologies and sources of information they use).</p> <p>20%: the company provides quantitative information on the number of suppliers assessed for compliance and the tiers that are assessed. Note: this indicator refers to quantitative assessment tools (e.g. surveys).</p> <p>20%: the company provides quantitative information of the number of suppliers audited and the tiers that are audited. Note: this indicator refers to on-site audits.</p> <p>20%: the company provides quantitative information on non-conformances found, their type and severity. Note: it is insufficient just to provide a number, additional information (for example, on the type, location, and/or severity of the non-conformances) must also be provided.</p> <p>OR</p> <p>10%: the company provides quantitative information on non-conformances found</p> <p>Note: Quantitative information on assessments and audits can be provided as a percentage of suppliers assessed / audited or as a number. If the company provides a number of suppliers assessed / audited, they must also provide the total number of suppliers (this can refer to the company as a whole, or to the total number of suppliers within a relevant category). The action taken to respond to these findings is addressed by indicators below.</p> <p>For due diligence to be effective, it must involve potentially impacted stakeholders and/or their representatives. This is scored under each of the sections listed below.</p>	<p>GAC monitors suppliers by way of quarterly assessments "for suppliers that have signed the framework agreement, based on factors related to ESG covered in the Supplier Assessment and Evaluation Form as the standardised scoring items". GAC also performs "monthly performance assessments" carried out by its own employees or third-party institutions (ESG Report, p. 101). The company describes monitoring activities for direct suppliers, tier 2 suppliers, and raw materials suppliers (p. 101). GAC discloses that 10,289 suppliers were reviewed in 2024 (of a total of 17,666) (ESG Report, p. 136), but does not clarify the tiers. The company does not disclose how many suppliers were audited, or how many were found to be non-conformant.</p> <p>2024 Environmental, Social and Governance Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0.8

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		1.3.3. The company reports on how it is prepared to respond if it finds non-conformances with the SCoC	1.5	<p>This indicator relates to the contractual relationship, or potential contractual relationship, between suppliers and the auto-manufacturer. It applies to all tiers to the point of extraction where there is, or there might be, a direct relationship between the auto manufacturer and the supplier.</p> <p>33%: the company discloses the actions it will take in response to findings of non-conformance by potential new suppliers (for example, time-bound action plans before contracts go ahead, policy revision, targeted training, onsite audits, refraining from contracting, etc.).</p> <p>33%: the company discloses specific actions it will take in response to findings of non-conformance by existing suppliers.</p> <p>33%: the company discloses the number of corrective action plans or equivalent issued during the reporting year. Note: this is distinct from providing remedy to impacted stakeholders.</p> <p>Note: this is distinct from providing remedy to impacted stakeholders.</p>	Not disclosed.	0
		1.3.5. The company discloses how they verify the implementation of corrective actions.	1	<p>The following scores are absolute, not cumulative:</p> <p>100%: the company discloses the types of actions that it undertakes across its whole supply chain to verify whether corrective actions have occurred.</p> <p>25%: the company only a subset of the types of actions that it undertakes to verify whether correction actions have occurred (e.g. audits) and/or only discloses the types of actions that it undertakes for certain supply chains and/or materials to verify whether corrective actions have occurred.</p> <p>Note: successful corrective measures involve impacted stakeholders and/or their representatives. Their involvement is scored under each section below.</p>	Not disclosed.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
	1.4. Remedy	1.4.1. The company has put in place a formal mechanism whereby workers, suppliers, suppliers' workers (in any tier) and other external stakeholders can raise grievances regarding adverse human rights impacts in their supply chain to an impartial entity.	2	<p>10%: if the company only has an in-house mechanism</p> <p>20%: the company has put in place an independent, formal mechanism to report a grievance to an impartial entity regarding human rights in the company's supply chains.</p> <p>20%: The mechanism is available to its workers, suppliers, suppliers' workers (in any tier) and other external stakeholders (e.g. whistleblower hotline).</p> <p>50%: the company communicates how the existence of the mechanism is communicated to its suppliers' workers and other impacted stakeholders. Note: simply posting it on the website is not enough.</p> <p>The involvement of impacted stakeholders and their legitimate representatives (e.g. workers, indigenous communities, etc.) in the design, review, operation and ongoing improvement of grievance mechanisms is central to their efficacy. As such, additional indicators have been included under each focus area regarding the specific integration of feedback from different stakeholder groups.</p>	<p>Not disclosed. The company provides a hotline, an email address, and a website for reporting integrity concerns (ESG Report, p. 33). There is no information about a complaints mechanism for supply chain and/or human rights concerns.</p> <p>2024 Environmental, Social and Governance Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		1.4.3. The company discloses data about the practical operation of their grievance mechanism, such as the number of grievances filed, addressed, and resolved, their type, severity and outcome.	1	<p>25%: The company provides quantitative information about the total number of grievances raised during the reporting year.</p> <p>25%: The company provides quantitative information about the total number of supply chain grievances, with detail as to their type, severity, tier, and geographical location.</p> <p>25%: the company provides information about the number of supply chain grievances resolved, and an indication of how they were resolved. Note: simply stating that the grievance was resolved is not enough - the company must disclose the substantive outcome (e.g. rejected and reasons for rejection, confirmed and compensation provided, and/or agreement with the complainant reached, and/or rectification of wrongful practices requested, etc.). The indicator below seeks greater detail as to the concrete measures of reparation offered.</p> <p>25%: The company provides information about the total number of ongoing supply chain grievances.</p>	Not disclosed.	0
		1.4.4. The company has put in place a remedy process for its supply chain.	2	<p>25%: the company describes how they investigate an issue that is raised and escalate the issue within the company</p> <p>25%: the company indicates how they determine appropriate remedy</p> <p>25%: the company indicates whether the affected rightsholders are involved in the determination of remedy and how</p> <p>25%: the company discloses information about the number of confirmed human rights grievances in its supply chain that resulted in measures of reparation to those affected</p> <p>Note: the UNGPs specify that impacted stakeholders should be involved in the determination of remedy. As such, additional indicators have been included under each of the focus areas to provide a score regarding the company's engagement with specific stakeholder groups.</p>	Not disclosed.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
2. Responsible Sourcing of Transition Minerals	2.1. Commit	2.1.1. The company has a commitment to responsible metals and minerals sourcing.	1	<p>The following scores are not cumulative, they are absolute:</p> <p>100%: the company has a standalone responsible minerals sourcing policy or their human rights policy includes a section on the responsible sourcing of minerals and metals that applies to all minerals and metals.</p> <p>75%: the company has a standalone responsible minerals sourcing policy or their human rights policy includes a section on the responsible sourcing of minerals and metals that goes beyond "conflict minerals" to include some other minerals or metals (e.g. includes cobalt).</p> <p>50%: the company has a standalone responsible minerals sourcing policy or their human rights policy includes a commitment to the responsible sourcing of "conflict minerals" only.</p>	GAC does not have a standalone responsible minerals sourcing policy or a human rights policy.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		2.1.2. The company requires its suppliers to undertake due diligence in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High Risk Areas (CAHRAs)	2	<p>50%: Implementation of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from CAHRAs:</p> <ul style="list-style-type: none"> - 50%: the SCoC requires suppliers to undertake due diligence in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from CAHRAs in relation to all salient metals and minerals from anywhere. <p>OR</p> <ul style="list-style-type: none"> - 25%: the SCoC requires suppliers to undertake due diligence in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from CAHRAs in relation to all metals and minerals from CAHRAs. <p>OR</p> <ul style="list-style-type: none"> - 10%: the SCoC requires suppliers to undertake due diligence in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from CAHRAs in relation to tin, tungsten, tantalum, and gold (3TGs) from CAHRAs. <p>50%: Implementation of Due Diligence:</p> <ul style="list-style-type: none"> - 25%: the company requires suppliers to have a due diligence process in place to identify raw materials sources, specifically, conducting due diligence on Smelter or Refiners (SoRs) in their supply chain (this may include the use of third party certification, etc). - 25%: the company requires suppliers to disclose smelter/refiner information. 	Not disclosed.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
	2.2. Identify	2.2.1. The company has a process in place to map transition minerals (e.g. nickel, lithium, cobalt, copper, manganese, zinc) in their supply chains to the point of extraction.	2	<p>25%: the company discloses that they have a process in place to map transition minerals supply chains back to the point of extraction.</p> <p>25%: the company provides detail on the processes that they have put in place to map their transition minerals supply chains to the point of extraction.</p> <p>25%: the company discloses the portion of the transition minerals supply chain that they have mapped to the point of extraction. Note: this could be by specifying which supply chains they have mapped, a percentage of total suppliers mapped, etc.</p> <p>25%: the company discloses concrete information from their mapping including, at minimum, primary countries of origin</p> <p>MODIFIER: In order to achieve full credit the mapping must cover at least the three focus minerals that are of significant industry and stakeholder focus given outsized volume and/or impacts: cobalt, nickel & lithium. Companies that map two of fewer minerals will receive half scores.</p>	Not disclosed.	0
		2.2.2. The company discloses conflict minerals risks in their supply chain and where they are located.	1	<p>Note: Conflict minerals refers to tin, tungsten, tantalum and gold or "3TG".</p> <p>25%: the company discloses the risks of sourcing conflict minerals from CAHRAs in their supply chains, specifying the minerals and countries of origin potentially involved.</p> <p>25%: the company discloses whether they source conflict minerals from CAHRAs, as well as the relevant transition minerals and countries of origin involved.</p> <p>50%: the company describes the human rights risks associated with the CAHRA countries they source conflict minerals from in some level of detail. Note: to score here, the description must be based on findings from the company's due diligence measures, and not constitute a generic description.</p>	Not disclosed.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		2.2.3. The company discloses broader transition minerals risks in their supply chain and where they are located.	1	<p>The following scores are absolute and not cumulative:</p> <p>100%: the company discloses broader risks from transition minerals in their supply chains and where these are located, by reference to tier, and geographical location for lithium, nickel, cobalt and at least one other mineral.</p> <p>50%: the company discloses broader risks from transition minerals in their supply chains and where these are located, by reference to tier and geographical location for lithium, nickel and cobalt.</p> <p>25%: the company discloses broader risks from sourcing at least one transition mineral, with reference to tier and geographical location and/or the company discloses human rights risks of sourcing transition minerals in general, including countries of origin, without disaggregating this information for individual minerals</p>	Not disclosed.	0
		2.2.4. The company publishes a list of smelters or refiners (SoR) in its supply chain	1	<p>100%: the company publishes a complete list of smelters/refiners in their supply chain for at least 3TG minerals.</p> <p>50%: the company publishes a partial list of smelters/refiners in their supply chain. Note: to score here, the company must disclose a significant number of SoRs.</p>	Not disclosed.	0
		2.2.5. The company discloses which of the SoRs in its supply chain are conformant with the Responsible Minerals Initiative (RMI).	1	<p>100%: the company discloses information on RMI conformance for all of the SoRs identified in their supply chain.</p> <p>50%: the company only discloses information on RMI conformance for some of the SoRs in its supply chain or only discloses information on RMI conformance on an aggregate / percentage basis-</p> <p>Note: 0.4 points modifier applied due to multistakeholder initiative assessment. See sheet 8.</p>	Not disclosed.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
	2.3. Prevent, Mitigate and Account	2.3.1. The company discloses how it monitors suppliers for compliance with the transition minerals due diligence requirements.	2	See general HR indicators	See general HR indicators	0.8
		2.3.2. The company formally engages SoRs to build their capacity to conduct due diligence of their own supply chains.	2	25%: the company discloses that it participates in industry wide schemes that engage with smelters/refiners on their compliance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from CAHRAs. 25%: the company specifies that it engages directly with SoRs to build their capacity to conduct due diligence. 50%: the company provides detail on how it engages with SoRs to build their capacity	Not disclosed.	0
		2.3.3. The company formally engages extractives companies and includes human rights clauses in any contractual arrangements.	2	50%: the company discloses that it has entered into direct agreements with extractives companies for the sourcing of transition minerals and that these companies are subject to human rights requirements 50%: the company discloses the name of extractive companies it has entered into direct agreement with, the relevant transition minerals, and the location of the relevant mine or mines. Note: to score here, the company must provide this level of detail for a meaningful number of contracts (one or two is not enough).	Not disclosed.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		<p>2.3.4. The company is a member of IRMA and actively engages their suppliers with regards to IRMA mining audits.</p> <p>Note: IRMA does not excuse companies from doing their own supply chain due diligence</p>	2	<p>25%: The company is a member of IRMA.</p> <p>50%: The company actively engages extractive companies within its supply chain regarding auditing by IRMA.</p> <p>25%: the company has established requirements for minerals / metals within its supply chain to be sourced from IRMA audited mines. Note: such requirements do not need to be effective immediately, but the requirement must at least refer to a pathway towards sourcing from mines that have undergone independent IRMA audits within a period of time. Requirements can apply to extractive companies and/or downstream suppliers (e.g. battery manufacturers).</p> <p>Note: 0.8 points modifier applied due to multistakeholder initiative assessment. See sheet 8.</p>	GAC is not a member of IRMA.	0
		2.3.5. The company reports on how it is prepared to respond if it finds non-conformances associated with its responsible minerals sourcing policy occurring in its operations or supply chains.	1.5	See general HR indicators	See general HR indicators	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		2.3.6. The company discloses how they verify the implementation of corrective actions.	1	See general HR indicators	See general HR indicators.	0
	2.4. Remedy	2.4.1. The company has put in place a formal mechanism whereby grievances can be raised about SoR facilities.	1	<p>50%: the company has put in place an independent, formal grievance mechanism that applies specifically to SoRs. This mechanism may be run in conjunction with other auto manufacturers. Note: this is in addition to any generic grievance mechanism that can be accessed by external stakeholders.</p> <p>50%: the company discloses how they review and investigate grievances raised through this mechanism.</p>	Not disclosed.	0
3. Indigenous Peoples' Rights and Free Prior and Informed Consent (FPIC)	3.1. Commit	3.1.1. The company explicitly commits to respecting the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP).	1	100%: the company has an explicit commitment to the UNDRIP in their human rights policy and/or in a standalone Indigenous Peoples' rights policy.	GAC does not have a standalone Indigenous Peoples' rights or human rights policy.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		3.1.2. The company has a public commitment to FPIC.	1	<p>100%: the company has an explicit commitment to FPIC in their human rights policy and/or in a standalone Indigenous Peoples' rights policy. Note: to score full points, the commitment must be unqualified.</p> <p>50%: the company has an explicit commitment to FPIC in their human rights policy and/or in a standalone Indigenous Peoples' rights policy, but it is qualified (e.g. it allows for only consultation in practice, it is expected only in certain circumstances, it applies only to certain parts of the supply chain, etc.)</p>	GAC does not have a standalone Indigenous Peoples' rights or human rights policy.	0
		3.1.3. The company requires its tier 1 suppliers to respect Indigenous Peoples' rights	2	<p>The SCoC, responsible sourcing policy or equivalent explicitly requires suppliers to respect the UNDRIP (50%) and FPIC (50%).</p> <p>MODIFIER: Points will be halved if the policy is qualified.</p>	Not disclosed.	0
		3.1.5. These commitments are translated into the languages used by the impacted Indigenous Peoples.	1	<p>50%: the company requires suppliers to translate these commitments to the languages of the impacted Indigenous Peoples.</p> <p>50%: the company requires that these translations are actively made available to the Indigenous Peoples concerned.</p>	Not disclosed.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
	3.2. Identify	3.2.1. The company has a process in place to assess risks to Indigenous Peoples' rights in their supply chain to the point of extraction.	1	<p>25%: The company discloses that their supply chain risk identification process explicitly includes FPIC and other Indigenous Peoples' rights issues through to the point of extraction.</p> <p>25%: the company discloses where in the supply chain these risks occur (e.g. materials, tiers, and geographical location).</p> <p>25%: the company explains how Indigenous Peoples are involved in the risk identification process.</p> <p>25%: the company provides case studies of this process in practice. Case studies should include information on the location, supplier/s involved, the potential impacts on Indigenous Peoples' rights, the Indigenous Peoples concerned and their objections or concerns, and the way the company went about or is ensuring that the specific rights in question are respected.</p>	Not disclosed.	0
	3.3. Prevent, Mitigate and Account	3.3.1. The company provides additional discussion regarding the practices by which suppliers must obtain FPIC	1	<p>100%: the company describes in detail the process that suppliers must follow (for example, guidance put in place by the company for suppliers to follow, or other practical means of operationalising the company's FPIC commitments throughout the supply chain).</p> <p>25%: the company states a minimum expectation for suppliers and/or the process it describes is limited in its application.</p>	Not disclosed.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		3.3.2. The company is a member of a multi-stakeholder group (e.g. IRMA) that includes the participation of Indigenous Peoples to ensure respect of Indigenous Peoples' rights at the point of extraction.	2	Refer to Responsible Sourcing of Transition Minerals indicators.	Refer to Responsible Sourcing of Transition Minerals indicators.	0
		3.3.3. The company has a formal process in place to engage critical upstream suppliers on FPIC (e.g. extractives companies)	2	<p>This score relates to direct engagement by the company with extractives companies. Note: It is in addition to their membership of IRMA, and it applies whether the extractive companies are direct or indirect suppliers.</p> <p>25%: the company formally engages extractive companies regarding FPIC.</p> <p>25%: the company states that they formally review company documents (e.g. meeting minutes) to ensure that Indigenous Peoples' FPIC has been provided.</p> <p>50%: the company engages directly with representatives of Indigenous Peoples affected by mining operations to review that regular engagement and consultation take place, community needs are responded to, and there continues to be FPIC.</p>	Not disclosed.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		3.3.4. The company reports on how it is prepared to respond if it finds FPIC breaches in its supply chain.	1	<p>The general HR indicators provide a baseline for this. In addition:</p> <p>25%: the company discloses the action it will take if disagreements or disputes with Indigenous Peoples arise in its supply chain.</p> <p>25%: the company discloses the action it will take if it finds FPIC breaches in its supply chain.</p> <p>50%: the company explains how the Indigenous Peoples affected by FPIC breaches are involved in decisions about how to respond (including, but not limited to, whether the company should suspend or cease its relationship with a supplier).</p>	Not disclosed.	0
	3.4. Remedy	3.4.1. The company's grievance mechanism has a process for investigating and remedying breaches of FPIC that includes a formal role for impacted Indigenous Peoples.	1	<p>FPIC is a continuous process – not a single decision at a single moment in time. Grievance mechanisms should be able to address FPIC concerns throughout the lifetime of a project.</p> <p>25%: the company explains how it involves Indigenous Peoples in the design of its grievance mechanisms and/or processes to address their complaints.</p> <p>25%: the company explains how it involves Indigenous Peoples in the investigation of grievances and determination of remedy.</p> <p>50%: the company provides examples or case studies of remedy provided to Indigenous Peoples for confirmed breaches of FPIC in the supply chain.</p>	Not disclosed.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
4. Respect for Workers' Rights	4.1. Commit	4.1.1. The company has a commitment to workers' rights	1	<p>25%: The company's human rights policy (or similar) includes a specific commitment to the ILO Declaration on Fundamental Principles and Rights at Work and/or the ILO Fundamental Conventions.</p> <p>OR</p> <p>50%: The company identifies and commits to respecting each of the five Fundamental Principles and Rights at Work as established in the ILO Declaration (companies who do not make explicit and unqualified commitments to all five ILO principles will not be scored):</p> <ol style="list-style-type: none"> 1. freedom of association and the effective recognition of the right to collective bargaining; 2. the elimination of all forms of forced or compulsory labour; 3. the effective abolition of child labour; 4. the elimination of discrimination in respect of employment and occupation; and 5. a safe and healthy working environment. <p>PLUS</p> <p>25%: the company has a commitment to a living wage in their human rights policy or in another formal policy document.</p> <p>25%: the company outlines how it calculates a living wage.</p>	<p>GAC does not have a standalone human rights policy or similar. In their ESG Report, the company states that "The Group adheres to the provisions of the International Labor Organization (ILO) and the United Nations Global Compact regarding human rights" (p. 104). However, this statement is not reflected in any public, standalone policy or commitment regarding workers' rights (and the reference to ILO provisions is too vague in any case). The company does not commit to a living wage.</p> <p>2024 Environmental, Social and Governance Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		<p>4.1.2. The company extends their workers' rights commitments to their Tier 1 suppliers and beyond.</p> <p>Note: only the specific worker rights commitments are evaluated here. Whether or not these commitments are extended beyond tier 1 suppliers is evaluated in the "General" human rights section.</p>	2	<p>25%: The SCoC includes a specific commitment to the ILO Declaration on Fundamental Principles and Rights at work and/or the ILO Fundamental Conventions.</p> <p>OR</p> <p>50%: The SCoC includes specific requirements on each of the five Fundamental Principles and Rights at Work as established in the ILO Declaration (companies whose SCoCs do not include explicit and unqualified requirements on all five ILO principles will not be scored):</p> <ol style="list-style-type: none"> 1. freedom of association and the effective recognition of the right to collective bargaining; 2. the elimination of all forms of forced or compulsory labour; 3. the effective abolition of child labour; 4. the elimination of discrimination in respect of employment and occupation; and 5. a safe and healthy working environment. <p>PLUS</p> <p>25%: the SCoC requires suppliers to pay a living wage.</p> <p>25%: the SCoC prohibits the payment of recruitment fees.</p>	GAC does not have, or does not publish, a SCoC (see Indicator 1.1.2).	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
	4.2. Identify	4.2.1. The company consults trade unions and/or workers' representatives in their assessment of salient workers' rights risks in their supply chain.	1	Generic supply chain indicators provide a baseline score for this. To get additional points here, companies must specify that they consult with labour unions and/or workers' representatives regarding salient workers' rights in the supply chain. This must expressly include labour unions and/or workers' representatives in the supply chain and/or global union federations (GUFs) Note: workers' representatives are not a substitute for trade unions where trade unions are allowed to operate and not limited in their activities.	Not disclosed.	0
		4.2.2. The company discloses the salient workers rights risks in their supply chain and where they are located.	1	The following scores are absolute not cumulative: 100%: the company's risk assessment explicitly identifies the salient risks to workers' rights and describes where in the supply chain these are located. 25%: the company's risk assessment explicitly identifies workers' rights risks for at least one material / supply chain and the location/s.	Not disclosed.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
	4.3. Prevent, Mitigate and Account	4.3.1. The company actively collaborates with workers and the representative organisation(s) of workers' own choosing to promote respect for workers' rights in its supply chain.	2	<p>25%: the company has a collective agreement with the relevant trade union in the headquartered country.</p> <p>25%: the company has a global framework agreement with IndustriALL for neutrality across all its operations.</p> <p>25%: the company describes the formal mechanisms it has put in place to consult trade unions and/or workers' representatives on the company's workers' rights principles and/or policies.</p> <p>25%: IndustriAll was actively involved in the formulation of the company's workers' rights principles and/or policies.</p>	<p>GAC reports that they have achieved a 100% signing rate of collective contracts, and 100% of formal employees have joined the Trade Union (ESG Report, p. 106-7). GAC does not have a global framework agreement with IndustriALL, and there is no indication that IndustriALL was involved in the formulation of the company's workers' rights policies. GAC mentions the Congress of Workers and Staff as a space for open communication with workers, alongside "employee forums" and "executive communication meetings" (ESG Report, p. 107). However, it is not clear whether any of these provide an opportunity to consult trade unions and/or workers' representatives on the company's workers' rights principles and/or policies.</p> <p>2024 Environmental, Social and Governance Report https://www1.hkexnews.hk/listedco/listconews/sehk/2025/0425/2025042502725.pdf</p>	0.5
		4.3.2. The company reports on how it is prepared to respond if it finds non-conformances associated with its workers' rights policy occurring in its operations or supply chains.	1.5	Refer to general HR indicators.	Refer to general HR indicators.	0

Company analysis - human rights & responsible sourcing

Sub-section	Indicator Category	Indicators	Total Number of Points	Score Attribution Note: scores are cumulative unless otherwise specified.	GAC Analysis	GAC Points
		4.3.3. The company works with the relevant trade union and/or worker representative organisation to verify the implementation of corrective actions pertaining to workers' rights.	2	<p>50%: the company specifies that it works with the relevant trade union and/or workers' representatives in the elaboration of corrective action plans.</p> <p>50%: the company specifies that it works with the relevant trade union and/or workers' representatives in the verification of corrective action plan implementation.</p>	Not disclosed.	0
	4.4. Remedy	4.4.1 Workers and the representative organisations of workers' own choosing are formally included in the remedy process.	1	<p>50%: the company specifies that trade unions and/or workers' representatives are formally involved in any remedy process concerning breaches of workers' rights in the supply chain.</p> <p>50%: the company provides examples or case studies of remedy provided to workers for confirmed breaches of workers' rights in the supply chain.</p>	Not disclosed.	0

Indicator category	% weighting	Normalized weighting
Climate & Environment		
Disclose	100%	1.0
Target setting & progress	150%	1.5
Supply chain levers	200%	2.0
		4.5
Human rights		
Commit	100%	1.0
Identify	150%	1.5
Prevent, Mitigate and Account	200%	2.0
Remedy	200%	2.0
		6.5

Note: Total scores across both categories were taken as an average of the two percentages scored for each one