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DEFINITION

Human rights risk refers to the potential for human rights violations or negative impacts arising from a company's operational activities, strategic decisions, or business practices. This risk may affect employees, communities, business partners, and other stakeholders, necessitating proactive mitigation to ensure compliance with applicable standards and regulations.

METODE

1. Building Knowledge About the Company	Collect and analyze detailed information about the company to understand its structure, operations, vision, and mission, as well as applicable policies and procedures.
2. Identification and Engagement of Stakeholders	Identify parties that have an interest or influence on the company's operations, including individuals, groups, or organizations, and design and implement appropriate engagement strategies.
3. Impact and Materiality Assessment	Evaluate the potential impact of an activity or decision on stakeholders and determine its materiality to identify issues that are important to all parties involved.
4. Development of Strategies and Action Plans	Develop strategies and formulate action plans to address identified issues, outlining specific steps aimed at achieving the desired results.
5. Monitoring and Evaluation	Continuously monitor the implementation of strategies and action plans, and evaluate their effectiveness to identify challenges and ensure that the established objectives are achieved.
6. Reporting and Communication	Prepare reports on stakeholder engagement activities, results achieved, and responses to various issues, and communicate this information to stakeholders and the public to ensure transparency.

SCOPE OF ASSESSMENT

The scope of Human Rights Risk encompasses various factors that may potentially affect the fulfillment and protection of human rights across all company operational activities. These risks may arise from several aspects, including:

Stakeholders	Categories	Scope
Employees	Operational	Human rights risks in day-to-day operations cover various aspects, such as employee welfare, working conditions, and the work environment.
Local Community		
Business Partners	Public & Legal	Human rights risks in the supply chain cover the welfare of workers at supplier companies and business partners, as well as business practices throughout the supply chain.
Suppliers		
Customers		



RISK ASSESSMENT PROCESS

1. Overview of PT Wijaya Karya Beton Tbk

Name	PT Wijaya Karya Beton Tbk
Business Sector	Precast Concrete Industry
Business Lines	<ol style="list-style-type: none"> 1. Precast Concrete 2. Ready Mix Concrete 3. Services 4. Quarry

Strategic Business of Unit PT Wijaya Karya Beton Tbk

<p>1. Precast Concrete</p> <p>Precast concrete is the core of WIKA Beton's business, covering the entire process from planning and production to sales. Our innovative products include:</p> <ul style="list-style-type: none"> • Poles • Piles • Railway Concrete Products • Bridge Concrete Products • Retaining Wall Concrete Products • Marine Structure Concrete Products • Hydro Structure Concrete Products <p>WIKA Beton also produces a variety of standard and custom precast concrete to optimally meet customer needs, offering innovative and flexible solutions.</p>
<p>2. Ready Mix Concrete</p> <p>Ready Mix Concrete is concrete that is produced in a batching plant according to the specific needs of a project, then delivered to the project site in a "ready-to-use" state. Ready Mix Concrete can support various infrastructure projects such as roads and buildings, as well as others. One example of its use in road infrastructure is rigid pavement construction, where one of the construction methods applied uses a slipform paver to produce a flat, precise road surface. WIKA Beton is able to provide all concrete qualities with a job mix formula that has been agreed upon in accordance with customer requirements.</p>
<p>3. Services</p> <p>WIKA Beton offers a wide range of installation and construction services, supported by advanced technology and experienced experts:</p> <ul style="list-style-type: none"> • EPC (Engineering, Procurement, Construction) • Piling Services • Post-Tension Stressing Services • Launcher Gantry • Railway Systems <p>As a form of innovation, WIKA Beton also provides services in the field of Structural Health Monitoring System (SHMS) to ensure the safety and durability of construction. With a focus on market demand, this service is designed to complement our product line and provide comprehensive solutions for customers.</p>
<p>4. Quarry</p> <p>WIKA Beton's open pit mining operations support the demand for raw materials for concrete and construction. With three mining sites in Cigudeg, Central Lampung, and Donggala, the company guarantees the long-term availability of mining materials. The Donggala mine, for example, has sufficient reserves to last for 40 years.</p> <p>Products produced from the quarry include:</p> <ul style="list-style-type: none"> • Boulder • Top Soil • Stone Crusher Material • Lower Foundation Layer (LPB) • Upper Foundation Layer (LPA) <p>Each quarry product is designed to meet specific construction needs, providing a strong foundation for various infrastructure projects.</p>



2. Stakeholder and Engagement Identification

PT Wijaya Karya Beton Tbk identifies stakeholders by conducting in-depth analysis of affected parties to understand their needs, interests, and the impact of the Company's operations.

Stakeholders	Meetings / Engagement Tools and Frequency	Significant Meeting Topics and Needs	Efforts to Meet Needs
Customers	<ol style="list-style-type: none"> 1. Website and frontline information as needed or incidentally. 2. Direct visits at least once a year. 3. Call center services. 4. Annual customer satisfaction surveys. 5. Materiality questionnaires. 	<ol style="list-style-type: none"> 1. Information on various products and services; 2. Information on product processes and processing; 3. Monthly coordination of customer needs. 4. Billing payment methods. 5. Complaint/grievance services and solutions; 6. Achieving service satisfaction. 	<ol style="list-style-type: none"> 1. Providing and improving access to product and service information. 2. The Sales Division actively coordinates with customers. 3. Providing access to procurement and customer complaints. 4. Following up on and providing solutions to customer complaints/grievance .
Shareholders	<ol style="list-style-type: none"> 1. Performance reporting, quarterly. 2. Materiality questionnaire. 	<ol style="list-style-type: none"> 1. Financial performance. 2. Non-financial performance. 3. Year-round performance on governance, financial performance, non-financial performance, and others. 	<ol style="list-style-type: none"> 1. Release consolidated financial statements; 2. Prepare Annual Reports. 3. Prepare Sustainability Reports. 4. Hold Annual and Extraordinary General Meetings of Shareholders (AGM/EGM). 5. Hold public exposes.
Analyst / Investor	<ol style="list-style-type: none"> 1. Performance reporting, quarterly. 2. Materiality questionnaire. 	<ol style="list-style-type: none"> 1. Financial performance. 2. Non-financial performance. 3. Year-round performance on governance, financial performance, non-financial performance, and others 	<ol style="list-style-type: none"> 1. Release consolidated financial statements; 2. Prepare Annual Reports. 3. Prepare Sustainability Reports. 4. Hold Annual and Extraordinary General Meetings of Shareholders (AGM/EGM). 5. Hold public exposes.
Government	<ol style="list-style-type: none"> 1. Hearings. 2. Materiality questionnaires. 	<ol style="list-style-type: none"> 1. Business licensing and regulation. 2. Coordination related to trade, export/import. 3. Corporate emissions management. 4. Corporate social involvement and responsibility towards local communities 	<ol style="list-style-type: none"> 1. Participating in activities scheduled by the government; 2. Compliance with regulations. 3. Providing periodic performance reports.



Stakeholders	Meetings / Engagement Tools and Frequency	Significant Meeting Topics and Needs	Efforts to Meet Needs
Financial Services Authority	<ol style="list-style-type: none"> Socialisasi Socialization of Financial Services Authority Regulations: If the OJK releases new regulations. Materiality Questionnaire. 	<ol style="list-style-type: none"> Information on compliance with applicable laws and regulations. Management of corporate emissions. Corporate social engagement and responsibility towards local communities. 	<ol style="list-style-type: none"> Compliance with OJK regulations. Disclosure of information in accordance with Applicable POJK on a regular and incidental basis.
Indonesia Stock Exchange	<ol style="list-style-type: none"> Socialization of Exchange Regulations: If the Exchange releases new regulations. Materiality Questionnaire. 	<ol style="list-style-type: none"> Information on compliance with applicable laws and regulations. 	<ol style="list-style-type: none"> Comply with Exchange regulations. Disclose information in accordance with applicable Exchange regulations on a regular and incidental basis.
Banking	<ol style="list-style-type: none"> Letter of Credit (LC). Credit agreement. Materiality questionnaire. 	<ol style="list-style-type: none"> Procedures, terms, and conditions of LC or credit agreement. Methods and payments for LC or credit. Penalties for default. 	<ol style="list-style-type: none"> Meet bank requirements. Make credit payments on time.
Employees	<ol style="list-style-type: none"> Internal magazine, published once every semester. Morning briefing, once a week. Employee Gathering, once a year. Materiality Questionnaire 	<ol style="list-style-type: none"> Socialization of policies and strategies related to employment. Equal employment opportunities and career paths. Career development, training, and others. Health and safety guarantees. 	<ol style="list-style-type: none"> Fulfilling the normative rights of employees. Organizing training and development competencies. Conducting employee performance appraisals. Providing health and pension benefits.
Business Partners	<ol style="list-style-type: none"> Work contracts, incidental frequency per year; Seminars and workshops, at least once per year. Questionnaires Materiality 	<ol style="list-style-type: none"> Objective procurement process. Mutually beneficial, transparent, and fair cooperation. Explanation of the scope of work. Provisions regarding billing for work costs. Strategy and basic mapping. 	<ol style="list-style-type: none"> Provide clear information during the tender process. Collaborate in accordance with the contract agreed upon with the partner. Make payments on time.
Similar Business Actors and Associations	<ol style="list-style-type: none"> Meetings and activities, whether national, regional, or international in scale. Materiality Questionnaire. 	<ol style="list-style-type: none"> How to improve corporate governance, including identifying new developments in governance. Business strategies for addressing issues and challenges. 	Hold joint discussions at each meeting.



Stakeholders	Meetings / Engagement Tools and Frequency	Significant Meeting Topics and Needs	Efforts to Meet Needs
Community Organizations/ Surrounding Communities	<ol style="list-style-type: none"> Strategic cooperation to implement Corporate Social Responsibility programs in the economic, social, and environmental fields. Meetings with community organizations, social organizations, surrounding communities, and universities. Materiality Questionnaire. 	<ol style="list-style-type: none"> Socialization of CSR programs. Implementation of CSR programs. Ways to optimize the achievement of CSR programs; Information about the Company's activities. Management of company emissions. Company involvement and social responsibility towards the local community. 	<ol style="list-style-type: none"> Carrying out targeted CSR activities. Creating a CSR roadmap. Creating a sustainability roadmap.

RISK ASSESSMENT AND MATERIALITY

1. Human Rights Risk Identification

No	Stakeholders	Risk
1	Employee	Discrimination in the workplace The possibility of unfair treatment based on gender, ethnicity, or religion in recruitment, promotion, or daily interactions in the workplace.
		Wages below minimum standards The risk of paying wages below the applicable minimum wage or non-compliance in providing benefits in operational areas.
		Restrictions on freedom of association Potential obstacles or prohibitions on the right of employees to form or join labor unions in accordance with applicable regulations.
		Lack of protection for employee personal data Risk of leakage or misuse of employee personal data, including identity, health, and financial information.
2	Business Partners & Suppliers	Labor rights violations Partners and suppliers may fail to uphold fair labor principles, such as excessive working hours or below-standard wages.
		Child labor or forced labor Risk of partners and suppliers engaging in forced labor practices or employing underage workers in the company's supply chain.
		Inadequate workplace safety Lack of compliance by partners and suppliers with occupational health and safety regulations in the company's operational areas.
3	Local communities	Harmful environmental impacts The risk of environmental pollution from the company's operations that could negatively impact the health and welfare of local communities, such as water or soil pollution.
4	Customers	Lack of transparency regarding products and services Risk of insufficient disclosure of information about products, services, and the environmental impact of PT Wijaya Karya (Persero) Tbk's operations outside of sustainability reports, websites, and official communication channels.



2. Assessment of Human Rights Risk Impact

PT Wijaya Karya Beton Tbk evaluates human rights risks based on two main parameters: impact level and probability.

- **Impact:** This assessment measures the potential severity of harm or violations if human rights risks occur. This impact is analyzed based on the impact experienced by the affected parties.
- **Probability:** This assessment involves evaluating the likelihood of risks occurring in the company's operations, including analyzing the frequency and probability based on specific activities or locations in the business process.

Using these two parameters, PT Wijaya Karya Beton Tbk applies a risk matrix to prioritize risks.

This Risk Map identifies risks that require priority management by considering the level of impact and the likelihood of occurrence. This approach enables the company to allocate resources effectively and implement appropriate mitigation measures for the most significant and high-potential risks, thereby strengthening its human rights risk management strategy.

Probability	Almost Certain to Happen 5	Low to Moderate 7	Moderate 12	Moderate to High 17	High 22	High 25
	Very Likely to Happen 4	Low 4	Low to Moderate 9	Moderate 14	Moderate to High 19	High 24
	Possible to Happen 3	Low 3	Low to Moderate 8	Moderate 13	Moderate to High 18	High 23
	Unlikely to Happen 2	Low 2	Low to Moderate 6	Low to Moderate 11	Moderate to High 16	High 21
	Very Unlikely to Happen 1	Low 1	Low 5	Low to Moderate 10	Moderate 15	High 20
		Very low 1	Low 2	Moderate 3	High 4	Very High 5
		Impact				

Probability criteria are used to determine the likelihood of a risk occurring. By establishing clear and structured criteria, companies can objectively evaluate the likelihood of risks occurring, classify risks based on their level of probability, and allocate resources effectively for prevention.

Parameters	Scale				
	1	2	3	4	5
	Very Unlikely to Happen	Unlikely to Happen	Possible to Happen	Very Likely to Happen	Almost Certain to Happen
Likelihood of Occurrence	The risk may occur very rarely, at most once a year.	The risk may occur only once every 6 months.	The risk has occurred but not often, once every 4 months.	The risk has occurred once every 2 months.	The risk has occurred once every month.



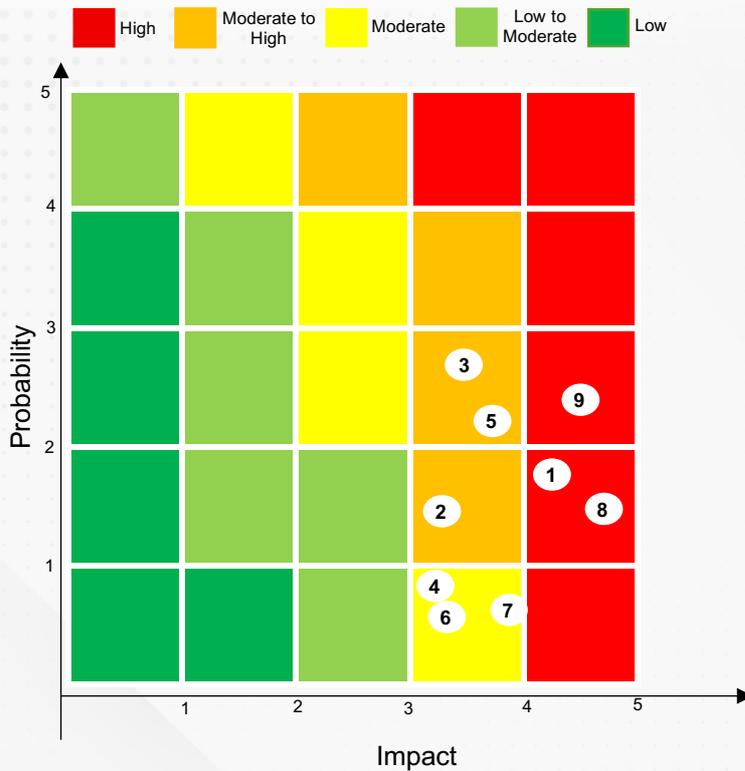
Parameters	Scale				
	1	2	3	4	5
	Very Unlikely to Happen	Unlikely to Happen	Possible to Happen	Very Likely to Happen	Almost Certain to Happen
Incidence rate	< 1 per thousand of incidence rate/number of transactions	From 1 per thousand to 1% of incidence rate/number of transactions	Above 1% to 5% of the frequency of occurrence/number of transactions	Above 5% to 10% of the frequency of occurrence/number of transactions	> 10% of the frequency of occurrence/number of transactions
Percentage	Probability of risk occurrence below 20%	Probability of risk occurrence between 20% and 40%	Probability of risk occurrence between 40% and 60%	Probability of risk occurrence between 60% and 80%	Probability of risk occurrence between 80% and 100%

Impact Criteria are used to determine the extent to which a risk could affect the company and how the risk should be categorized based on its severity. By establishing structured criteria, companies can evaluate risks objectively, prioritize mitigation, and plan the necessary actions to address the risks.

3. Human Rights Risk Priorities

No	Stakeholders	Risk	Impact	Probability	Risk Level
1	Employee	Unsafe working conditions	Very High	Unlikely to Happen	High
2		Occurrence of harassment, discrimination, and human rights violations in the workplace	High	Unlikely to Happen	Moderate to High
3		Wages below the minimum standard	High	Possible to Happen	Moderate to High
4		Restrictions on freedom of association	High	Very Unlikely to Happen	Moderate
5		Lack of protection for employees' personal data	High	Possible to Happen	Moderate to High
6	Business Partners & Suppliers	Violations of workers' rights	High	Very Unlikely to Happen	Moderate
7		Child labor or forced labor	High	Very Unlikely to Happen	Moderate
8		Inadequate workplace safety	Very High	Unlikely to Happen	High
9	Local Communities	Detrimental environmental impact	Very High	Possible to Happen	High





Based on the results of the evaluation and matrix analysis that has been carried out, PT Wijaya Karya Beton Tbk has identified several priority human rights risks:

1. Unsafe working conditions
2. Discrimination in the workplace
3. Inadequate occupational safety
4. Wages below the minimum standard
5. Detrimental environmental impact
6. Lack of personal data protection

DEVELOPMENT OF MITIGATION STRATEGIES AND ACTION PLANS

To prevent potential human rights violations, PT Wijaya Karya Beton Tbk has designed a holistic and proactive mitigation strategy. These efforts focus on early identification, prevention, and reduction of negative impacts that may arise in various aspects of the company's operations, while ensuring compliance with human rights principles.

1. Unsafe Working Conditions

Implementing an Occupational Safety and Health Management System (SMK3), which includes:

- a. Establishing policies related to occupational safety and health.
- b. Managing risks and ensuring compliance with safety standards.
- c. Conducting campaigns, socialization, and periodic training for employees, with a focus on hazardous materials and risky field conditions.
- d. Tightening supervision of the implementation of safety standards at all levels and operational areas.



- e. Conducting periodic audits for OHSMS certification at all company operational locations.
- f. Providing personal protective equipment (PPE) that meets applicable safety standards.
- g. Implementing a reward and penalty system to improve compliance with safety standards.

2. Workplace Discrimination

- Enforcing a human rights policies that prohibit workplace discrimination and integrating it into the company's code of conduct.
- Conducting training on gender equality and diversity for all employees, including management, to raise awareness and foster an inclusive work culture.
- Providing transparent and secure reporting mechanisms for victims of discrimination, ensuring protection for whistleblowers.
- Enforcing sanctions to ensure compliance with anti-discrimination policies.

3. Inadequate Workplace Safety

- Establishing agreements that require partners and suppliers to comply with applicable safety standards.
- Ensure that all suppliers comply with established environmental standards by conducting assessments of new suppliers through
 - a. Risk assessment.
 - b. Prequalification through the Vendor Quality and Safety Management System (VQSMS).
 - c. Site visits (field verification) to ensure compliance with practices and regulations and evidence of compliance.
- Conduct mandatory safety training for partners and suppliers.

4. Wages below the minimum standards

- Conduct periodic compensation surveys to compare wage standards with similar industries.
- Update regulations on regional/provincial minimum wages to ensure compliance with applicable laws and regulations.
- Maintain active communication with labor unions to accommodate aspirations and ensure that employee rights are fulfilled.
- Provide transparent and accessible reporting channels while raising awareness about complaint mechanisms.

5. Adverse environmental impacts

- Conduct comprehensive Environmental Impact Assessments (AMDAL) in the company's operational areas to identify and mitigate environmental risks.
- Use environmentally friendly technologies to reduce water, soil, and air pollution in the company's operational areas.
- Implement post-operational ecosystem restoration programs to restore environmental balance in affected areas.
- Ensuring that all Company Business Management Implementation Units comply with applicable environmental standards and regulations.

6. Lack of Personal Data Protection

- Develop and implement data protection policies in accordance with regulations and integrate them into the company's code of conduct.
- Utilize encryption, two-factor authentication, and regular system updates to prevent unauthorized access to employee data.
- Conduct regular training on the importance of data security and raise awareness of the risks of information leaks.
- Provide reporting channels and enforce strict penalties for data protection violations.



- Establish agreements between the company and employees regarding the protection of employee personal data.

REMEDIATION

As a follow-up to the findings in the Early Identification Human Rights Risk Assessment (HRIA), PT Wijaya Karya Beton Tbk is committed to providing effective remediation mechanisms to restore negative impacts on human rights. These remediation efforts include both the provision of recovery and substantive results aimed at repairing the negative impacts that have occurred.

The forms of remediation applied at PT Wijaya Karya Beton Tbk include various mechanisms:

- Apology,
- Restitution,
- Rehabilitation,
- Financial and non-financial compensation,
- Commitment not to repeat violations in the future.
- Imposition of administrative or legal sanctions, in accordance with the provisions of the applicable laws and regulations.

In addition, PT Wijaya Karya Beton Tbk builds a culture based on the 5B principles:

- Be Respectful
- Be Fair
- Be Polite
- Be Reliable
- Be A Good Listener

This strengthens the implementation of human rights in the company.



ATTACHMENT

10 Key Criteria for Human Rights Impact Assessment (HRIA)

Key criteria for the process and content of HRIA			Example guiding questions for HRIA practitioners
Process	Participation	Meaningful participation of affected or potentially-affected rights-holders during all stages of the impact assessment process, including scoping, data collection and baseline development, impact analysis, and design implementation of measures to prevent, mitigate and remediate impacts.	<ul style="list-style-type: none"> • Have a broad range of rights-holders been engaged in the impact assessment, including workers and community members? Have the rights and involvement of contracted and supply chain workers and downstream communities been considered? • Have rights-holders been involved throughout the impact assessment process, including during early phases of the impact assessment such as: design of the impact assessment process; development of terms of reference for the assessment; impact scoping and prioritisation of critical issues to be considered by the assessment?
	Non-discrimination	Engagement and consultation processes are inclusive, gender-sensitive and take into account the needs of individuals and groups at risk of vulnerability or marginalisation.	<ul style="list-style-type: none"> • Have steps been taken to ensure that the modes for engagement and participation address any barriers that may be faced by vulnerable and marginalised individuals? For example, by offering transport or holding meetings in culturally appropriate locations? • Have the vulnerable or marginalised individuals and groups in the given context been identified and considered, i.e. by considering discrimination, resilience, poverty factors, etc.?
	Empowerment	Capacity building of individuals and groups at risk of vulnerability or marginalisation is undertaken to ensure their meaningful participation.	<ul style="list-style-type: none"> • Do rights-holders have access to independent and competent legal, technical and other advice as necessary? If not, does the impact assessment include provisions for making such support available? • Does the impact assessment provide for capacity building of rights-holders to know and claim their rights, as well as of duty-bearers to meet their human rights duties?

Key criteria for the process and content of HRIA			Example guiding questions for HRIA practitioners
	Transparency	The impact assessment process is as transparent as possible to affected or potentially affected rights-holders, without causing any risk to security and well-being of rights-holders or other participants such as NGOs and human rights defenders. Impact assessment findings are appropriately publicly communicated.	<ul style="list-style-type: none"> • Is the information about the business project or activities that is made available to participating stakeholders adequate for giving a comprehensive understanding of potential implications and human rights impacts associated with the business project or activities? Including information on ancillary infrastructure such as the construction of a port, railway etc.? • Are HRIA findings and impact management plans publicly communicated to the greatest extent possible (i.e. published, with any reservations based on risk to rights-holders or other participants being clearly justified)?
	Accountability	The impact assessment team is supported by human rights expertise, and the roles and responsibilities for impact assessment, mitigation and management are assigned and adequately resourced. The impact assessment identifies the entitlements of rights-holders and the duties and responsibilities of relevant duty-bearers, for example, the company, contractors and suppliers, local government authorities and so forth.	<ul style="list-style-type: none"> • Are sufficient resources dedicated to undertaking the HRIA as well as implementing the impact management plan? Including financial and human resources, as well as adequate time? • Does the HRIA team have the relevant inter-disciplinary skills and expertise (including human rights, legal, language, local knowledge and other) to undertake the HRIA in the given context?
Content	Benchmark	Human rights standards constitute the benchmark for the impact assessment. Impact analysis, assessment of impact severity and design of mitigation measures are guided by international human rights standards and principles.	<ul style="list-style-type: none"> • Have international human rights standards and principles been used as the benchmark for the assessment? • Has the impact assessment addressed the full scope of relevant human rights? If certain human rights have been excluded from the assessment, is the basis for this reasonable as well as explicitly noted and explained in the impact assessment?

Key criteria for the process and content of HRIA		Example guiding questions for HRIA practitioners
Scope of impacts	The assessment includes actual and potential impacts caused or contributed to by the business, as well as impacts directly linked through operations, products or services through business relationships (contractual and non-contractual). The assessment includes cumulative impacts as well as legacy issues.	<ul style="list-style-type: none"> • Does the assessment consider any impacts of the business project or activity due to the aggregative or cumulative effect of activities of multiple business operations in the same area? • Does the assessment identify and address any legacy impacts associated with the business project or activities? For example, poorly conducted government resettlement of communities prior to the company acquiring the land.
Assessing impact severity	Impacts are addressed according to the severity of their human rights consequences. This includes considering the scope, scale and irremediability of particular impacts; taking into account the views of rights-holders and/or their legitimate representatives.	<ul style="list-style-type: none"> • Is the assessment of impact severity guided by human rights relevant considerations, including considering the scope, scale, whether it is possible to remediate the impact, interrelatedness and so forth? Is the assessment of severity determined with respect to the consequences for the individual(s) affected? • Has the analysis of impacts taken into account the interrelatedness of human rights, as well as the interrelatedness of environmental, social and human rights factors? For example, if a business project or activity impacts on the right to adequate rest and leisure by requiring excessive overtime, this may have a corresponding impact on the rights of children to care. Or if a business uses a significant amount of water resources, for instance through irrigation of an agricultural plantation, this will have an impact not only on the environment but may also impact on people's right to adequate water for drinking and sanitation, or the right to an adequate standard of living if families can no longer grow their food.
Impact mitigation measures	All human rights impacts are addressed. Where it is necessary to prioritise actions to address	<ul style="list-style-type: none"> • Are all human rights impacts that are identified addressed? • Is care taken to ensure that compensation is not considered to be synonymous with impact mitigation and remediation?

Key criteria for the process and content of HRIA			Example guiding questions for HRIA practitioners
		impacts, severity of human rights consequences is the core criterion. Addressing identified impacts follows the mitigation hierarchy of 'avoid-reduce-restore-remediate'.	
	Access to remedy	Impacted rights-holders have avenues whereby they can raise grievances regarding the impact assessment process and outcomes. Impact assessment and management ensure that the business provides for or cooperates in access to remedy for impacted rights-holders.	<ul style="list-style-type: none"> • Does the impact assessment identify actual impacts for which a remedy is needed? Are such impacts referred to the appropriate channels for remediation, including legal and non-legal as appropriate? • Is there an operational-level grievance mechanism in place that contributes to ongoing impact management, as well as the identification of unanticipated impacts? If not, does the impact management plan include the establishment of such a mechanism? Does the operational-level grievance mechanism meet the eight effectiveness criteria for non-judicial grievance mechanisms that are outlined in UN Guiding Principle 31?