



GNI ASSESSMENT TOOLKIT

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1325 G Street, NW, Suite 500 Washington, DC 20005
www.GlobalNetworkInitiative.org | info@GlobalNetworkInitiative.org

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FOREWORD

GNI was launched in 2008 to protect and advance freedom of expression and privacy rights in the information and communications technology (ICT) sector through multistakeholder efforts to set a global standard for responsible company decision-making in the face of government restrictions and demands. Our work revolves around four strategic pillars: to provide a framework for responsible business conduct in the tech sector, foster accountability, empower policy, and enable learning. Core to our accountability pillar is our unique accountability mechanism.

Our accountability work is centered on a series of regular and rigorous independent assessments of our company members' progress in implementing the GNI Principles on Freedom of Expression and Privacy and our more detailed Implementation Guidelines. This assessment is the longest-running, most comprehensive and multistakeholder mechanism for holding tech companies accountable to human rights-based commitments, and includes mechanisms for co-developing substantive expectations, ensuring participatory methodology, and sharing non-public and often sensitive information across stakeholder groups.

This Toolkit, which underpins the assessment process, is publicly available on our website. In addition to providing clarity and transparency so that interested readers can understand how GNI's assessment process works, we hope it will also prove useful for companies outside of GNI and even outside the tech sector who wish to examine their policies and procedures for dealing with government demands or restrictions specifically, and respecting human rights more generally.

Over time, the Toolkit has evolved to adapt to changes in government demands and restrictions, company business models, regulatory developments, end-user behaviors, and changes within the GNI, such as the growth and diversification of our membership across all constituencies. The changes made ahead of our fifth assessment cycle represent a substantial evolution in the GNI assessment process. They recognize and address the needs of our expanding membership for a dynamic, adaptable, meaningful, and efficient process that enhances protections for human rights and considers synergies and overlaps with relevant processes, including regulatory requirements, that seek to foster the same. These changes are highlighted in this document by contrasting previous practices to the ones set out for this cycle.

We hope this Toolkit will aid stakeholders in the private sector in their future endeavors to avoid, minimize, or otherwise address the adverse impact of government demands, laws, or regulations and put into practice the principles of internationally recognized human rights to the greatest extent possible.



Jason Pielemeier

Jason Pielemeier
EXECUTIVE DIRECTOR

INTRODUCTION

The Global Network Initiative (GNI) brings together companies, civil society organizations, investors, and academics who aim to protect and advance freedom of expression and privacy in the information and communications technology (ICT) industry globally. GNI provides a framework to help companies respect freedom of expression and privacy rights when confronted with government pressure to hand over user data, remove content, or restrict communications.

GNI Participants commit to implement the organization's **Principles on Freedom of Expression and Privacy** ([“the GNI Principles”](#)), which provide direction and guidance to the ICT industry and its stakeholders in protecting and advancing the enjoyment of these human rights globally. The GNI **Implementation Guidelines for the Principles on Freedom of Expression and Privacy** ([“Implementation Guidelines”](#) or “IGs”) provide further guidance and direction on how participating companies will put the GNI Principles into practice and describe a set of actions by which a company would demonstrate that it is implementing the GNI Principles with improvement over time.

Companies participating in GNI are independently assessed every two to three years on their progress in implementing the GNI Principles. The purpose of the assessment is to enable the GNI Board to determine whether each member company is “making a good faith effort to implement the GNI Principles with improvement over time.”

THE ASSESSMENT TOOLKIT: GUIDANCE FOR ASSESSORS

This Assessment Toolkit (“AT” or “Toolkit”) builds upon the experience of previous GNI assessments and incorporates and supersedes all previous Assessment Toolkits.

The Toolkit aims to provide all necessary information for assessors to do their job, including concrete guidance on the process and scope of the assessment, actionable questions for the Process review of a company's implementation of the GNI Principles, included in Appendix I, and a template for the case studies, included in Appendix II. The Toolkit also incorporates relevant components from GNI's [Governance Charter](#) and the [Accountability, Policy and Learning Framework](#) in Appendix III.

The Toolkit draws from the [Global Reporting Initiative \(GRI\)](#), the [UN Guiding Principles Reporting Framework](#), and the [EU Corporate Sustainability Reporting Directive](#). The Toolkit aims to align with existing reporting processes employed by GNI companies, including those with assured public annual reports. The Toolkit's actionable questions are intended to promote consistency, facilitate comparative analysis, and provide a structure to easily accommodate new companies from different segments of the ICT industry. By presenting a common methodology for all assessors, GNI aims to increase the efficiency and comparability of the assessments while reducing their costs.

ROLES AND RESPONSIBILITIES OF THE ACCOUNTABILITY COMMITTEE, THE GNI BOARD, AND ASSESSORS

It is the role of the Accountability Committee (“AC”) and the GNI Board—and not of the independent assessor—to determine whether a company is making a good faith effort to implement the GNI Principles with improvement over time during the period covered by the assessment. The role of the independent assessor is to provide the AC and Board with the information it needs to make their respective determinations. The AC and Board will consider the company’s record during the entire period. In line with GNI’s membership growth and focus on continuous improvement of its assessment process, the GNI Board has made several key changes to the assessment process.

First, the Board has agreed to delegate additional aspects of the assessment process to the AC. The AC and its subsidiary working groups will continue to:

- Accredite and train GNI assessors.
- Assist in selecting case studies for the companies undergoing assessment.

In addition, going forward, the AC will also:

- Review company assessment reports and conduct the assessment review meetings;
- Make a preliminary determination and draft recommendations to the Board regarding each company undergoing assessment.

Second, the Board has agreed to adjust the cadence of the assessment cycle to facilitate a rolling process that more evenly distributes workflow across the cycle. Whereas in previous assessment cycles, all company assessments took place more-or-less in parallel, companies will undertake assessments in roughly equal groups, as shown by the table below:

Date range for assessments	Reporting Period	Gap Period
Tranche 1: Q3/Q4 2024 (companies with first assessments)	Date company joined GNI to 30 June 2024	None
Tranche 2: Q1/Q2 2025	1 Apr 2022 to 31 Dec 2024	1 Oct 2021 - 31 Mar 2022
Tranche 3: Q3/Q4 2025	1 Oct 2022 to 30 Jun 2025	1 Oct 2021 - 30 Sep 2022

More information on the role of the AC and Board is provided below.

UNDERSTANDING THE GNI PRINCIPLES AND IMPLEMENTATION GUIDELINES

The GNI Principles are based on internationally recognized laws and standards for human rights, including the Universal Declaration of Human Rights (“UDHR”), the International Covenant on Civil

and Political Rights (“ICCPR”) and the International Covenant on Economic, Social and Cultural Rights (“ICESCR”). The application of these Principles is informed by the UN Guiding Principles on Business and Human Rights (“UN Guiding Principles”), the ‘Protect, Respect, and Remedy’ Framework, and the OECD Guidelines for Multinational Enterprises.

The Implementation Guidelines provide further details on how participating companies are to implement the GNI Principles within their organizations.

THE ASSESSMENT CYCLE AND PROCESS

The GNI assessment cycle is structured as follows: first, following one (1) year of membership, companies are required to issue a self-assessment report to the GNI Board in which it answers the questions contained in Appendix I of this toolkit. Companies will present their self-assessment report at a Board meeting with invitations extended to the AC. The self-assessment is for information purposes only and helps to identify where companies are in the process of adjusting their business to the GNI Principles, as well as to prepare companies for the first independent assessment. The self-assessment is also an opportunity for the company to identify to the Board any issues that it might want to discuss prior to submitting its first full independent assessment in the next assessment cycle, and it gives members of the Board an opportunity to discuss issues they see in the self-assessment that they would want the company to address in its full independent assessment.

Subsequently, the company will undergo independent assessment every two to three years. Independent Assessment includes both a company Process Review and a review of specific Case Studies:

- The Process Review examines a company’s systems, policies, and procedures to implement the GNI Principles. The questions that guide the Process review are included in Appendix I; and
- The Case Studies assess a number of specific cases for each company in order to show whether and how the company implemented the GNI Principles in practice. The template for the Case Studies is included as Appendix II.

PRE-ASSESSMENT

ASSESSOR ACCREDITATION

Only organizations accredited by the GNI AC are eligible to conduct assessments. A fee for accreditation will be determined by the Board and shared with interested assessors. The accreditation of organizations includes the submission of specific CVs to the GNI staff for consideration. It is expected that individuals leading most of the work on the assessments on behalf of the assessor will be people whose CVs have been submitted during the accreditation process. The same individuals are expected to participate in the assessor training. If an assessor

changes personnel or brings in other individuals with specific expertise during an assessment, updated CVs should be sent to GNI’s Assessment & Accountability Manager (“AAM”).

Assessors must be **independent** of the companies they assess, and they must be **competent** by adhering to the highest professional standards in their work, grounded in the fundamental principles of integrity, objectivity, confidentiality, and professionalism. Competency requirements include subject-matter expertise, as well as skills and experience in human rights compliance and assessments or assurance.

All assessors must attest to their compliance with the [GNI Independence and Competency Criteria](#) upon their accreditation.

CONTRACTING WITH ASSESSORS

An assessor organization that the AC has accredited joins the pool of accredited and available assessors by entering into a master services agreement (MSA) with the GNI, as described in Chapter 5 of the Governance Charter in Appendix III.

ASSESSOR TRAINING

All accredited assessors must attend one or more training session(s) organized by GNI prior to conducting an assessment. Assessors may participate in the training session remotely. The training session(s) will be organized prior to each assessment cycle.

COMPANY SELECTION OF ASSESSORS

A company may select any assessor from the [pool of accredited assessors](#) to conduct its assessment. Companies and assessors will enter into their own agreements detailing such matters as the cost of and timeline for the specific assessment. Such agreements may require the assessor to make certain confidentiality and non-disclosure commitments to the company above and beyond the language in the MSA.

Should a GNI participant, the Assessment & Accountability Manager, or the Executive Director raise a new independence concern after the assessor has been selected by a company, the GNI Board will evaluate the claim and make a determination by a simple majority vote.

CONDUCTING THE ASSESSMENT

The GNI assessment process consists of two closely related parts: A **Process Review**, and **Case Studies**. It is up to each assessed company to decide whether they or the assessor will draft the initial response to the Process Review and the case studies, with the exception of certain sections detailed in this document. When companies draft initial responses and case studies, the role of the assessor is to review and verify these answers. The assessor remains responsible for the report's content, irrespective of who the initial penholder is. Companies may also use the Toolkit to conduct a self-assessment, contributing to the efficiency of the assessors' work.

PROCESS REVIEW

The Process Review is conducted by answering the questions in Appendix I to this document. Most questions are short answer, some are long answer, and a few are yes/no. The purpose of the Process review is to ensure that companies have systems, policies, and procedures in place to implement the GNI Principles. In line with the GNI's focus on continuous improvement, the fifth assessment cycle will include guidance to help assessors and the companies interpret the Process Review questions in light of companies' business model and service offerings. Additional guidance has also been developed to help assessors and the companies determine how independently assured compliance with relevant regulations can be incorporated into the GNI assessment, as well as how the GNI assessment can help companies prepare for and demonstrate compliance with relevant regulations, as appropriate. This guidance is set forth in the Toolkit Annex.

Answers to the questions, together with any supporting documentation the company chooses to include, should document and describe these systems, policies, and procedures.

If changes have been implemented with regard to any relevant system, policy, or procedure during the reporting Period, then the Process review should reflect the company's status as of the close of the reporting Period. In the limited circumstances where earlier systems, policies, and procedures may be relevant (such as if they were followed in a particular Case Study selected pursuant to the below), appropriate information on such earlier iterations should be provided alongside the answer that necessitates it. If a policy, system, or procedure underwent a change following the close of the reporting period, and the assessor judges this change relevant, then the assessor may at their option briefly update the Board on such change in the Process review.

Answers to the Process review questions are encouraged to include brief illustrative examples to help explain how systems, policies, and procedures operate. **Such examples are distinct from the in-depth Case Studies described below.** If a Case Study is relevant to the answer to a particular Process review question, it should be referenced in the response. The suggested word counts are strongly recommended but may be disregarded if a particular question requires a lengthier response.

It is up to each assessed company to decide whether they or the assessor will draft initial responses to the questions, with the exceptions of Appendix I Section 1 (Context of Assessment) and Appendix I Section 6 (Follow up and Improvement), which must be drafted by the assessor.

When companies draft initial responses, the role of the assessor is to review and verify these answers, for example, by asking additional questions and requesting additional verifications needed to evaluate the answer in question. The assessor remains responsible for the content of the report irrespective of who is the initial penholder.

CASE STUDIES

The **Case Study** component assesses whether and how the company's systems, policies, and procedures were implemented in practice, particularly when responding to government requests and demands. Case Studies help the AC and the GNI Board track progress and monitor whether a company is making a good faith effort to implement the GNI Principles with improvement over time. It is up to each assessed company to decide whether they or the assessor will draft the Case Studies following the format described in Appendix II, with the exception of Section 5 (Assessor Comments), which should be drafted by the assessor. When companies draft initial Case Studies, the role of the assessor is to review and verify these Case Studies, for example, by asking additional questions and requesting additional verifications needed to evaluate the case in question. The assessor remains responsible for the content of the report irrespective of who is the initial penholder.

TYPES OF CASE STUDIES

The case selection process is designed to yield a set of cases that illustrate how the company's process of implementation of the GNI Principles works in reality, in day-to-day operations, as well as in those contexts where the company faces the greatest challenges, within the reporting Period or by exception within the 'gap period' under the conditions as stipulated in the GNI Case Selection Guidance Template. The set of cases chosen should offer insights into the dilemmas faced by the company in applying the GNI Principles in actual practice and demonstrate ongoing challenges, lessons learned, and best practices, with the goal of facilitating productive discussion among the AC at the assessment review meeting.

For most company assessments, **typically a number of eight (8) Case Studies should be included in the assessment**. This number may vary, however, depending on the size, type or nature, and complexity of the company. Guidance is provided below on the topics that should be covered by the cases. It should be emphasized, however, that a single case may cover multiple topics. For example, a particular government demand may impact both the freedom of expression and privacy rights of a company's users.

Similarly, a case may consist of a single instance or multiple sets of similar incidents. A case could also represent how a company operates in a particular environment, rather than how it responded to a specific government request. In general, the discussion of a case should identify the relevant jurisdiction or jurisdictions along with sufficient other detail to facilitate engagement during assessment reviews. If a company determines that disclosure of jurisdiction is not possible, it should decide upon other practical solutions to facilitate engagement during the assessment review. The call that assessors and companies have during the assessment phase with the Case Study Working Group (CSWG), as well as the midpoint check-in with GNI staff are further

opportunities to address questions and concerns about what information may or may not be shared in the context of written case studies.

CASES CONCERNING GOVERNMENT REQUESTS

Each company should identify for their assessor Case Studies arising from government requests and demands. Four (4) cases are suggested to explore specific government requests or demands, with at least two (2) cases about freedom of expression and two (2) cases about privacy. This guidance may be departed from if there are appropriate and well-documented reasons. For example, if a company's products and services disproportionately impact privacy rather than freedom of expression, this would warrant a different mix of cases. Equipment vendors are one type of company currently participating in GNI which would merit such consideration, as they do not typically receive government requests. Instead, they are encouraged to focus on pre-sales customer due diligence (especially in the case of government customers), product-related risks, or if vendors manage network services on behalf of customers, how they implement government requests received by their customers (See Toolkit Annex).

Cases should not be limited to instances where the company complied with a government request. Cases should demonstrate the range of ways in which the company responds to government requests, including compliance, rejection, pushing back or seeking additional information, or initiating a legal challenge.

OTHER CATEGORIES OF SUGGESTED CASES

Case Studies are also effective in demonstrating whether and how due diligence processes work in practice. Therefore, we strongly suggest the inclusion of at least two cases concerning due diligence processes, with a view to showing how the results of due diligence affected company decision-making.

Finally, there are certain other questions in the AT that would particularly benefit from elaboration in a Case Study. These include the following:

- Company interactions with governments outside responding to specific requests and demands (Questions 4.2, 4.3, and 5.6); and
- Grievance mechanisms, assuming they are available (Question 5.5).

CASE STUDY TABLETOP EXERCISES

In the fifth assessment cycle, companies are encouraged but not required to present one or more case studies at some point prior to their assessment as Case Study Tabletop Exercises ("CSTE"). The purpose of CSTE is to provide the AC with contemporary and challenging cases for discussion and review, while providing companies with timely and actionable input on implementing the GNI Principles for the case being discussed or similar cases.

Once a company decides it is interested in presenting a CSTE, it should contact GNI Staff to schedule the exercise, or GNI staff may contact the company to propose a CSTE that aligns with the Case Selection Process described below. The company will then present the case using the CSTE Presentation Template to the AC or its relevant subsidiary body. The CSTE presentation, as well as subsequent discussions, will be summarized by GNI staff in a CSTE Review Template. If a company decides to use a CSTE as one of its eight written cases during the assessment, assessors will review the relevant CSTE Review Template, and use the assessment process to provide assurance that the information presented by the company was accurate and complete as of the time of presentation. As appropriate, assessors will also review whether and how the CSTE may have contributed to the company's subsequent handling of the case, taking into consideration the amount of time elapsed between the CSTE presentation and the assessment. Companies may choose to invite their assessors to the CSTEs. The CSTE Review Templates will also be appended to the company's assessment report.

CASE SELECTION PROCESS

To ensure that cases are selected that advance the goals of the assessment process, GNI has a multi-step, multi-stakeholder case selection process, which applies both to the written cases prepared by companies/assessors and potential CSTEs:

1. The General Part of the Case Selection Guidance document will be prepared by GNI's non-company members and shared with the AC, the companies being assessed, and the accredited assessors prior to the Assessor Training. It will also be made accessible to the Board at a secure storage location. A summary of this document will be published on the GNI website. The General Part will be updated at the beginning of the assessment cycle.
2. Non-company members generally also identify cases of government requests or company policies and procedures pertaining to each company and occurring within the reporting period (or by exception within the 'gap period'), under the conditions as stipulated in the GNI Case Selection Guidance Template, for consideration as cases to be included in the assessment or if applicable, as CSTEs (the "Company Specific Annexes"). The non-company members should identify cases that fall within the criteria described above in this section and are included in the eight (8) cases typically included in the assessment, or if applicable, as CSTEs. A working group of non-company members, the CSWG, provides the Company Specific Annexes in writing. Each case in the Company Specific Annex should include reference to the particular GNI Principle(s) and/or Implementation Guideline(s) implicated by the case. The Company Specific Annexes will be updated every 6 months for companies undertaking their assessments (or if applicable CSTEs) within the next 6 months. Upon completion, the Company Specific Annexes will be shared with the entire AC, the company concerned, and the assessor selected by the company to conduct its assessment. It will also be made accessible to the Board at a secure storage location.
3. The CSWG also meets with each company and their assessor via teleconference at a predetermined time set by the company and their assessors and reflected in their timeline for the assessment, or if applicable the CSTE. The CSWG may, at its option, make itself or

its individual members available for further consultation as the assessment or CSTE (if applicable) proceeds, if the company or assessor desires additional guidance.

4. The company identifies cases for consideration per the criteria set forward in this section. In the case of assessments, assessor then considers the cases the company has identified alongside the relevant Company Specific Annex to make its suggestion of cases to be included. The assessor may use its own expertise and knowledge as to where the company being assessed is likely to face the greatest challenges.
5. The company and assessor agree to specific cases. Companies, the CSWG, and assessors are discouraged from selecting cases in which sufficient information and detail cannot be provided to enable the AC and ultimately the Board to comprehend and discuss the particulars of the company's process, operating environment, and response. If any specific case recommended by non-company members is not selected for assessment, it should be recited by the assessor in the individual company assessment reports, and an explanation of why it was not selected given.

PRESENTATION OF CASE STUDIES DURING AN ASSESSMENT

Cases should be written using the template in Appendix II. They should be based on the review of primary source documents and interviews with individuals who played a direct role in dealing with the case, as well as other key decision-makers within the company. If a case was presented as a CSTE, the Assessor and/or Company may refer to the CSTE Review Template prepared by the AC.

Cases that deal with company responses to government demands implicating freedom of expression and privacy should address the substance of what is covered in Section 4 of the Process review (freedom of Expression and Privacy in Practice). Case studies should use questions from Section 4 that are relevant to the particular case to assess whether and how the company implemented their systems, policies, and procedures. These Case Studies should include at least the following information:

- Whether the case concerns privacy (e.g., requests for user information), freedom of expression (e.g., content takedown or blocking), or both.
- Whether the case consists of a single instance or multiple sets of similar incidents.
- Where and when the case occurred, to the maximum specificity possible consistent with user privacy, attorney-client privilege, and other concerns specified in the section below titled "Privileged and Confidential Materials".
- What government branch or agencies of government originated the demand.
- Whether the government followed its own laws and formally prescribed processes.
- How the company responded to the request(s) involved in the case.
- Whether the company was able to avoid, minimize, or mitigate the impact of government requests through narrow interpretation of requests, jurisdiction, or other measures in the GNI Implementation Guidelines, and if so, how; and
- If the company was not able to avoid, minimize or mitigate the impact of the government request, did the company reach out to others with expertise or leverage on the matter in order to collaborate, did the case lead to subsequent policy efforts?

Other types of Case Studies should also explore how the company’s relevant processes are used in practice. For example, cases examining the company’s due diligence efforts should explore whether and how the processes that are described in the answers Section 3 of the Process review (Due Diligence and Risk Management) was implemented in practice.

CONSULTATION WITH GNI STAFF

The Assessor will consult with the GNI’s AAM and Executive Director at the midpoint of the assessment to update them on the status of the assessment and request guidance or raise concerns about the assessment, consistent with their confidentiality obligations. The timing of this discussion will be determined in consultation with the assessor, and the company being assessed is welcome to participate. Prior to this consultation, the AAM will share any questions GNI would like to discuss with the assessor. The assessor may also share any questions with the AAM and the Executive Director in advance, if s/he wishes to do so. GNI staff will use mid-point check-ins to provide feedback on alignment between case studies and case selection guidance document, as well as case study selection and jurisdiction disclosure.

ASSESSOR REPORTING TO GNI

Assessment reporting incorporates a five-step process:

1. The assessment report is drafted by the assessor and/or company as described above.
 2. The draft report is reviewed and revised by the assessor and is provided to the company.
 3. The company will have a reasonable opportunity to correct factual errors, suggest revisions, and identify information to be removed for confidentiality or other reasons discussed in the section below.
 4. The assessor will then prepare a final draft report and provide the company with a reasonable opportunity once more to review it for accuracy and remove information due to confidentiality or other agreed reasons. GNI’s pro bono law firm will review each final draft report from an antitrust law perspective before the report is submitted to the AC.
 5. The report is transmitted to the AC and made accessible to the Board at a secure storage location.
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PRIVILEGED AND CONFIDENTIAL MATERIALS

GNI’s independent assessment process covers sensitive topics: it evaluates how companies are implementing the GNI Principles meant to protect users’ freedom of expression and privacy rights in operating environments that can be challenging.

To assess a company effectively, an assessor requires access to non-public information held by the company. Any such information disclosed by the company to the assessor during the

assessment process is subject to confidentiality duties on the part of the assessor that will be detailed in the contract between the company and the assessor.

GNI recognizes that legal requirements may bar companies from disclosing information that is otherwise relevant to the assessment process. GNI further recognizes that companies may not be able to disclose other relevant information to protect attorney-client privilege, to maintain user privacy, to fulfill its contractual commitments, or for competitive reasons. Each company will be required to identify limitations on access to information, if any, to the assessor with as much specificity as is practicable.

At the same time, an assessor cannot discharge its mandate without a reasonable level of information from the company. **GNI therefore requires assessors to state in their report whether they had sufficient access to information to conduct the assessment.** They shall specifically comment on any instance in which their ability to conduct the assessment was materially affected by a company's withholding of relevant information for whatever reason.

Assessors are encouraged to contact the GNI's AAM and/or Executive Director should they encounter any difficulties obtaining sufficient information from the company to conduct an effective assessment.

The assessor may include non-public information in its report to the AC (and, by extension, the Board) only with the express permission of the company as obtained by the Process Review and the Case Studies detailed in Sections 3.1 and 3.2 above. Further background information on legal privilege and confidentiality will be provided to the AC (and, by extension, the Board) and the assessors with the support of GNI's pro bono legal counsel. The purpose is to provide educational guidance and promote a common understanding within the AC (and, by extension, the Board) and the assessors of the concept of attorney-client privilege and the reasonable limitations on direct access to company information during the assessment process.

SUBSEQUENT ASSESSMENTS

Some particular guidance is warranted on subsequent assessments of companies that have been independently assessed at least once before.

Subsequent assessments should highlight material changes that have occurred since the last assessment.

The term "material" as used throughout this document and the assessments should be interpreted to refer to any changes that individually or collectively could reasonably impact a determination as to whether the company is making a good faith effort to implement the GNI Principles with improvement over time.

Such material changes might include developments in the company's systems, policies, procedures, and capacity ("the company's approach") to implement the GNI Principles, its entry into new markets, the development and offering of new products and services, and any emerging human rights challenges the company may be facing.

At the same time, every assessment report is meant to stand on its own and provide a comprehensive assessment of the company's implementation of the GNI Principles during the Reporting Period. Assessment reports should therefore be drafted without any need for ARTF members to refer back to previous reports for information relevant to describing the company's performance in the current reporting period.

GNI sets forth the following guidance in preparing subsequent assessment reports:

- **Process Review:** It is permissible to use the previous report as a starting point, and to adapt previous answers to reflect the company's performance in the current period. That is to say, if language from the previous report accurately reflects a company's current approach, such language can be reproduced verbatim in the current report. When doing so, the assessor should note whether the relevant aspects of the company's approach have not changed, or whether the assessor has determined that the changes are not material. The corollary is that changes in systems, policies, and procedures should be captured in language that reflects the assessor's findings.
- **Case Studies:** Cases in subsequent assessment reports should be new. In selecting cases, all participants in the assessment process (the company, the assessor, and GNI's non-company members) are encouraged to select cases that highlight new and emerging challenges facing the company.
- Finally, it should be noted that Section 6 of the Process Review asks the assessor to make recommendations on how the company can improve its implementation of the GNI Principles (question 6.3). In subsequent assessments, the assessor should answer question 6.4, which asks whether and how the company has implemented assessor and Board recommendations from the previous assessment round.

REVIEW AND DETERMINATION

In previous assessment cycles, the GNI Board conducted an Assessment Review Meeting ("ARM") with the company and its assessor prior to determining whether the company has made a good faith effort to implement the GNI Principles with improvement over time and making any formal recommendations.

In the fifth assessment cycle, the AC will conduct the initial review of the assessment reports and the ARM, before making a draft determination and any recommendations (using the Assessment Review Template (ART) - Appendix VI) and submitting them to the Board. The processes set out below indicate how this will be performed.

ASSESSMENT REVIEW MEETING ("ARM")

Members of the AC will form an Assessment Review Task force ("ARTF"), a subordinate body of the AC, which will discuss the outcome of the assessments at a designated ARM. The formation of the ARTF is detailed in a separate Annex. The date of this meeting will be provided to the assessors in advance. Companies and assessors are required to attend this meeting and may participate

remotely. Copies of assessment reports will be made available to ARTF members who have confirmed their availability to participate three weeks prior to the ARM, using a secure mechanism subject to approval by the companies. The ARM will comply with GNI's antitrust policy.

The most valuable discussion on the outcome of the company assessments will be one that is open, where ARTF members are able to understand and ask questions about both the process and substance of the assessments. The process description for the ARMs is included as Appendix V.

Having the assessors at the ARM is a very valuable way of understanding both the process and substance of the assessments. However, there are sensitivities, as the assessors will have had access to confidential information that is not shared in the assessment reports. The assessors will be asked to give a short statement at the meeting where they will address questions such as whether they had access to the information they needed during the process and whether they encountered challenges to the assessment. ARTF members will be able to ask both substantive and process-oriented questions about the assessments. In answering questions from the ARTF, assessors shall not disclose any non-public information beyond what is contained in the final assessment report, nor shall ARTF members ask any questions that attempt to obtain such information from the assessors.

The companies assessed should be prepared to provide contextual information to inform the discussion of the assessors' reports at the ARM when the outcome of the assessments will be discussed. This does not include information omitted from the report because of privilege, confidentiality or other agreed upon reasons.

AC INITIAL DETERMINATION AND RECOMMENDATIONS

It is the role of the ARTF to review the company assessment reports and make an initial determination whether the GNI member company is making a good faith effort to implement the GNI Principles with improvement over time. The initial determination will be based on an assessment of the company's record during the assessment phase to put into operation the Principles and the Implementation Guidelines. The determination will take into account the fact that participating companies will be of different sizes and have different business models, circumstances, markets, products, and services, etc. And it will be based on a review of the assessment report and take into account the company's internal systems, processes, and activities, including how the company has acted in specific cases that implicate the Principles and Implementation Guidelines. Additional information about the determination, including corrective action steps and special review requirements for companies, can be found in relevant sections of the Accountability, Policy, and Learning Framework, included as Appendix III of this Toolkit.

Based on a review of the assessment materials, the ARTF may make recommendations to a company regarding alternative approaches to the implementation of the GNI Principles. If the company modifies or rejects a recommendation, it will explain its decision to the ARTF.

BOARD DETERMINATION

The GNI Board will review the company assessment materials and make the final determination on whether the GNI member company is making a good faith effort to implement the GNI Principles with improvement over time, as well as on any recommendations.

PUBLIC REPORTING

Public reporting is an integral part of the GNI assessment process, as it informs the public of GNI-member companies' compliance with the GNI Principles and provides a basis for shared learning.

GNI REPORTING TO THE PUBLIC

GNI will publicly report on the assessment process in a dedicated section of its Annual Reports. That section will include information on the following:

- A summary of the progress made by GNI and its member companies.
- For each participating company that has completed its assessment during that year, the GNI Board's determination as to whether the company is making a good faith effort to implement the GNI Principles with improvement over time.
- Collective lessons learned regarding the Principles and Implementation Guidelines, including examples of the types of requests received.
- Information required to improve the understanding of threats to freedom of expression and privacy across different sectors.

Every company has the right to exclude any non-public information that was shared with the Board during the assessment process from this section of GNI's Annual Report.

COMPANY REPORTING TO THE PUBLIC

Using a format of their choosing, each participating company will, within six months after the publication of the GNI Annual Report, communicate to the public about the outcome of their assessment in line with Paragraph 33 of Appendix V. Any public reporting by a participating company of their assessment outcome should be shared first with GNI staff and the Board for review.

APPENDIX I: PROCESS REVIEW QUESTIONS

1. CONTEXT OF ASSESSMENT

1.1. THE ASSESSOR

1.1.1. Please identify the members of your team who carried out the independent assessment.
(NO LIMIT)

1.1.2. Do you affirm that your organization and all members of your team complied with the GNI's Independence and Competency Criteria throughout the assessment process?

☐ YES

☐ NO

1.2. THE COMPANY

1.2.1. Please describe the company you assessed, the structure of its organization, its lines of business, and its relevant geographies. **150 WORDS**

1.3. ASSESSMENT SCOPE

1.3.1. Please describe which of the company's business functions, lines of business, and geographic areas are material to its impacts on the rights to freedom of expression and privacy, and therefore included in this assessment. **250 WORDS**

1.3.2. Please describe:

- a) the nature of the information to which you had access, including confidential or non-public documents **NO LIMIT**

- b) the number of interviews you conducted during the assessment process, including the roles and responsibilities of the interview subjects. **NO LIMIT**

1.3.3. Please explain whether you had access to sufficient information to conduct the assessment effectively and describe any challenges you faced in accessing relevant information and how you surmounted them. **NO LIMIT**



2. GOVERNANCE

2.1. What are the respective roles of the Board and Senior Management in the company's implementation of the GNI Principles? **100 WORDS IG 2.3(A), 2.3(B), 2.13(H)**

2.2. How does the Board provide strategic oversight of the company's implementation of the GNI Principles? Does it receive and evaluate human rights reporting from management? 50 WORDS IGS 2.1, 2.2

2.3. Is there a senior-directed human rights function within the company? IG 2.13(A)

☐ YES

☐ NO

If yes, please provide a brief description of the function. 50 WORDS

2.4. Please describe the company's internal organizational structures for implementing the GNI Principles into its routine business operations. 100 WORDS IG 2.12, 2.13(B), 2.13(C), 2.13(D) 2.13(I)

2.5. How does the company train its personnel on freedom of expression and privacy-related risks? Please discuss in relation to the Board, senior management, and frontline personnel who are most likely to face freedom of expression and privacy challenges. 50 WORDS IG 2.3 (C), 2.13(I)

2.6. When and how must freedom of expression and privacy-related issues be escalated to higher levels of the company? 100 WORDS IG 2.3 (D), 2.13(J)



3. DUE DILIGENCE & RISK MANAGEMENT

3.1. DUE DILIGENCE

3.1.1. What processes or mechanisms does the company have to identify potential risks to freedom of expression and privacy that may be connected to each of the following, both at an initial stage and on an ongoing basis: **500 WORDS IG 2.4, 2.5, 2.6, 2.7(F), 2.8, 2.9, 2.10, 2.11**

- a) Products, including the development of new products or substantial changes in existing products?
- b) Countries, including an evaluation of relevant local laws and practices on an ongoing basis, as well as at relevant moments such as entry or exit, product introduction or evolution?
- c) Conflict affected or other high risk scenarios?
- d) Acquisitions and partnerships where the company has operational control?
- e) Other business relationships?

3.1.2. How does the company ensure that relevant personnel throughout the company can bring potential issues to the attention of the individual(s) responsible for due diligence? 150 WORDS IG 2.3(D), 2.5, 2.13(G), 2.13(J)

3.1.3. When the company's routine due diligence surfaces human rights issues for analysis, mitigation, and prevention, how does the company prioritize among those human rights issues? 200 WORDS IG 2.4, 2.7(A), 2.8 2.10

3.1.4. How does the company decide whether a detailed human rights impact assessment (HRIA), rather than routine human rights due diligence, is required to develop effective prevention and mitigation strategies? Please discuss in relation to both product- and country-based risks. 200 WORDS IG 2.4, 2.5, 2.6, 2.7(A)

3.1.5. How does the company conduct an HRIA? Please provide specific examples if helpful. 300 WORDS

- a) What sources does it incorporate? IG 2.7(B), 2.7(E)
- b) How does it measure the freedom of expression and privacy risks in a given country, or in relation to a particular product? IG 2.7(A)
- c) How does it account for the freedom of expression and privacy risks associated with a contemplated partnership? IG 2.7(C)
- d) How does it evaluate whether relevant domestic laws, legal systems and practices in each country threaten human rights? IG 2.7(D)
- e) How does the company incorporate the results of HRIAs into its policies, procedures, and internal processes? IG 2.7(G), 2.7(H)

3.1.6. How are external stakeholders consulted during an HRIA routinely informed about how the company has acted upon the findings of the HRIA? 100 WORDS IG 2.7(I)

3.2. RISK MANAGEMENT

3.2.1. Please describe how the company prevents or mitigates freedom of expression and privacy risks identified by its due diligence processes. Incorporating specific examples as helpful, please discuss with regard to: 500 WORDS IG 2.4, 2.5, 2.6, 2.7(G), 2.7(F), 2.9, 2.10. 2.11, 3.4

- a) The human rights risks associated with the company's products and services
- b) The particular human rights risks associated with operating in conflict affected and other high risk environments?
- c) The company's business relationships and circumstances where the company does not have operational control; and
- d) The company's use of leverage to seek to prevent or mitigate adverse human rights impacts caused by governments or business partners.

3.2.2. What measures does the company use to implement the GNI Principles in a manner consistent with the safety and liberty of company personnel, including both employees and other persons working for a participating company? **100 WORDS IG 2.3(B)**



4. FREEDOM OF EXPRESSION & PRIVACY IN PRACTICE

4.1. Describe the policies and procedures that set out how the company will assess and respond to government restrictions and demands, including those made through proxies and other third parties. Specifically, do they:

- a) require governments to follow established domestic laws and legal processes?
- b) request clear written communications from governments substantiating the legal basis for a restriction, demand, or requirement?
- c) address how the company will respond when a government fails to provide a written directive or adhere to legal procedure?
- d) require the narrow interpretation of government requests, including constraining compliance to the requesting government's jurisdiction, to minimize impacts on its users?
- e) require detailed records of all incoming government requests to be maintained?

In answering, please describe who in the company is responsible for designing, implementing, overseeing, and revising these policies. Please incorporate specific examples where helpful to illustrate the efforts which the company has made to implement the GNI Principles in dealing with these situations. 500 WORDS IG 2.13B, 2.13E, 3.1C, 3.1D, 3.2A, 3.2B, 3.2C, 3.2D, 3.2E, 3.2F, 3.2G

4.2. How does the company encourage governments to be specific, transparent, and consistent in their laws, regulations, requirements, restrictions, and demands that impact freedom of expression and privacy? Please incorporate specific examples where helpful. 100 WORDS IG 3.1(A)

4.3. How does the company proactively engage with governments to encourage laws, regulations, requirements, restrictions, and demands that are consistent with international laws and standards? 100 WORDS IG 3.1(B)

4.4. Does the company have appropriate policies and procedures in place to ensure that, in appropriate circumstances: [IGS 3.3A, 3.3B, 3.3C](#)

a) it seeks clarification or modification of government requirements, restrictions or demands that appear inconsistent with domestic or international law?

☐ **YES** ☐ **NO**

b) it seeks assistance from relevant government authorities, international human rights bodies, or non-governmental organizations when faced with the foregoing?

☐ **YES** ☐ **NO**

c) it challenges such demands in domestic court?

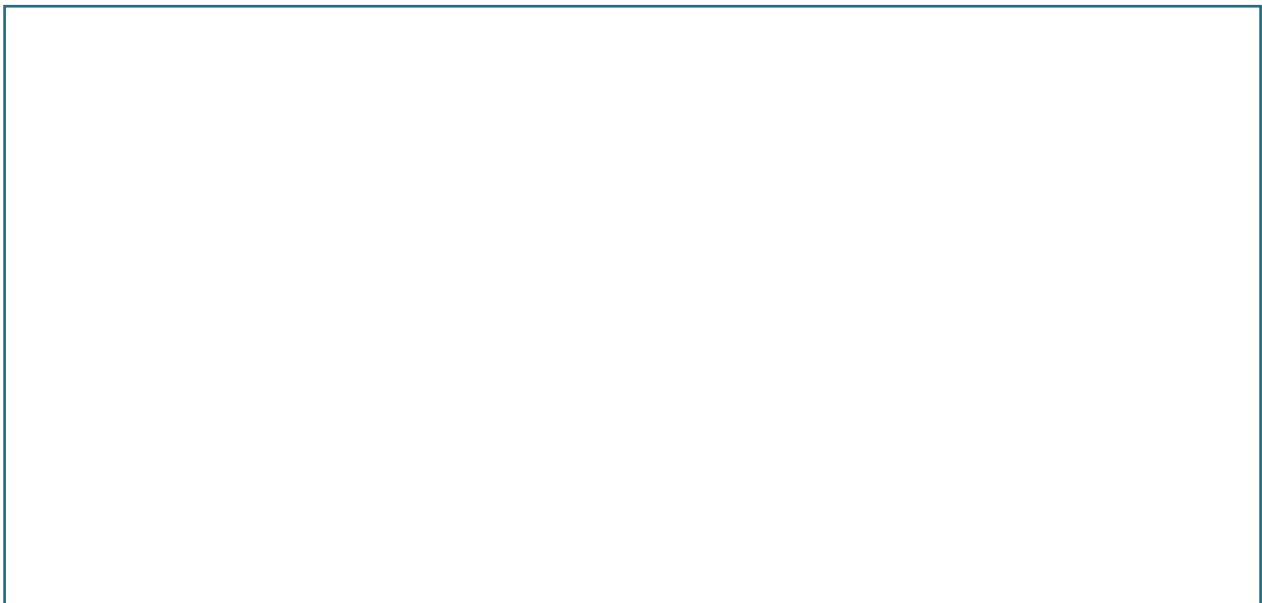
☐ **YES** ☐ **NO**

4.5. What measures does the company take to minimize and mitigate the risks associated with the collection, storage, and retention of personal information in the jurisdictions where it operates? [100 WORDS IG 3.4](#)



5. TRANSPARENCY & ENGAGEMENT

- 5.1. How does the company communicate to its shareholders and stakeholders its general approach to addressing its human rights impacts in relation to freedom of expression and privacy? [100 WORDS IG 5.4](#)



- 5.2. How does the company communicate to its employees its commitment to the GNI Principles, and its policies to implement the GNI Principles? [50 WORDS IG 2.13\(H\)](#)

5.3. How does the company disclose to its users: 200 WORDS

- a) What personal information does the company collect and retain? IG 3.5(D), 3.5(E)
- b) The generally applicable laws and policies which require the company to restrict content or communications or provide personal information to government authorities? IG 3.5(A)
- c) The company's policies and procedures for responding to government requirements, restrictions, and demands? IG 3.5(B)

5.4. How and when does the company notify its users that content has been removed or blocked pursuant to a government request, or disclosed to a government agency? 150 WORDS IG 3.5(C)

5.5. Is there a company grievance mechanism available for users? If yes, please describe. 100 WORDS IG 2.13(F)

5.6. Please describe how the company encourages governments and international institutions to adopt policies, practices, and actions that are consistent with and promote the GNI Principles. 200 WORDS

- a) Engaged with government officials on reform of laws policies and practices that infringe on freedom of expression and privacy IG 4.2(A)
- b) Engaged in discussions with home governments to promote the GNI Principles IG 4.2(B)
- c) Encouraged direct government-to-government contacts IG 4.2(C)
- d) Encouraged governments and international organizations to call attention to infringements on the rights to freedom of expression and privacy IG 4.2(D)

6. FOLLOW UP & IMPROVEMENT

6.1. Please state your views on the company's main strengths and successes in implementing the GNI Principles, including any particularly creative or noteworthy approaches to addressing human rights challenges that might serve as examples for other ICT companies to follow. NO LIMIT

- 6.2. Please discuss any concerns you have identified with the company's implementation- especially gaps in creating or implementing relevant policies, procedures, and processes. **NO LIMIT**

- 6.3. Please provide any specific recommendations you may have for the company to improve as identified during the assessment process. **NO LIMIT**

6.4. Please evaluate whether and how the company has implemented the assessor and Board recommendations that were made in the previous assessment process. Please explain whether company has implemented a recommendation, is in the process of implementing it, or has decided not to implement the recommendation as suggested but has chosen to address the specific issue in another way. **NO LIMIT - FOR SUBSEQUENT INDEPENDENT ASSESSMENTS ONLY**

6.5. Please provide any specific recommendations you may have to the GNI on how it may improve its independent assessment process. **NO LIMIT**

APPENDIX II: CASE STUDY TEMPLATE

CASE OVERVIEW

Describe the case in 1-2 sentences.

POLICY AND PROCESS

Identify the company policies and processes for implementing the GNI Principles that are relevant to the case.

COMPANY RESPONSE

Describe how the company responded to the case, including whether and how the policies and processes identified were used.

RATIONALE FOR CASE INCLUSION

Specify the type of case (see AT Section “Types of Case Studies”), which of the GNI Principles and/or Implementation Guidelines it relates to, and why it was included in the assessment, including whether it was recommended by GNI non-company participants.

ASSESSOR COMMENTS

The assessor should provide comments on the company's implementation of the GNI Principles in the case, including strengths and successes, concerns with company implementation, gaps in creating or implementing relevant policies and processes, and recommendations for the company to improve. If the case was discussed as a tabletop exercise and specific points for assessment were raised by the Accountability Committee, please address these specifically.

APPENDIX III: RELEVANT EXCERPTS FROM GOVERNANCE CHARTER AND ACCOUNTABILITY, POLICY AND LEARNING FRAMEWORK

GOVERNANCE CHARTER

ACCREDITED INDEPENDENT ASSESSORS

An essential element of the GNI's Accountability framework will be assessments of each participating company's compliance with the Principles and Implementation Guidelines undertaken by independent assessors. Independent assessments shall be undertaken as described in the Accountability, Policy and Learning framework document.

Assessment Phases: The GNI's Accountability framework is a two-stage process:

1. Self-reporting from the companies to GNI after one year of membership
2. An independent assessment of each company member held every two to three years covering both a process review and including the review of specific cases

Independence of Assessors: Individuals and organizations that assess company compliance with the GNI Principles must maintain independence from the companies they assess.

Competence of Assessors: Independent assessors must adhere to the highest professional standards for third-party assessments grounded in the fundamental principles of integrity, objectivity, professional competence, confidentiality, and professional behavior.

All accredited assessors with GNI are required to sign GNI's publicly available independence and competency criteria.

If upon selection of the independent assessor by a company, a GNI participant or the Executive Director raises in writing a new independence concern not already reviewed by the Board in the assessor certification process, the Board will evaluate the claim and make a further determination on independence through a simple majority vote of the Board.

Application Process for Assessors: Prospective assessors shall:

- Submit an application to the Executive Director with the information necessary to demonstrate that the assessor meets the GNI's independence and competence criteria
- Satisfy other reasonable application requirements as further specified by the Executive Director
- Once accredited by the GNI, be subject to re-accreditation every two years unless otherwise specified
- Once accredited, undergo training by GNI staff related to the Principles and the global ICT industry

The GNI will, at its discretion, undertake due diligence and fact checking on the application provided by independent assessors.

Contracting with Assessors: In order to enter the pool of GNI accredited independent assessors, each independent assessor shall enter into a master services agreement with the GNI. This master services agreement shall include the following:

- Independence criteria
- Competency criteria
- Assessment guidance
- Confidentiality, disclosure, and nondisclosure requirements
- Guidelines on frequency and nature of communications between the GNI, the independent assessor, and the company during the course of an assessment
- Guidelines regarding the disclosure of assessment findings to (a) the company being assessed, and (b) the GNI
- The right of the GNI to terminate the master services agreement with the independent assessor in the event of a material violation of the agreement by the independent assessor

For each individual company assessment, a subsidiary agreement will be signed between the company and the independent assessor. The subsidiary agreement will exist under the umbrella of the master services agreement and will detail specific aspects of that individual company assessment, including timeline, cost, terms of payment, and geographical scope that relate to the circumstances of that specific individual company assessment. The subsidiary agreement will also contain a commitment of confidentiality and non-disclosure between the assessor and the company.

Fees for Assessors: Companies will negotiate terms of payment with the accredited independent assessors and set them out in the subsidiary agreement between the assessors and the company.

ACCOUNTABILITY, POLICY AND LEARNING FRAMEWORK

UPDATE MARCH 2024

INTRODUCTION

This document describes the work of GNI and is designed to complement the Governance Charter that describes the way in which GNI is governed. Together they form the two core documents of GNI.

1. ACCOUNTABILITY

1.1 An essential element of GNI's accountability framework is assessments of each participating company's compliance with the Principles and Implementation Guidelines undertaken by independent assessors. The assessment process is in two parts:

- Self-reporting from the companies to GNI after one year of membership

- An independent assessment of each company member held every two to three years covering both a process review and including the review of specific cases or examples

1.2 The Assessment Process:

1.2.1 Limits on Disclosure: GNI recognizes that companies may be prevented from disclosing information by law, or may choose not to disclose information in order to preserve attorney-client privilege or protect trade secrets. At the same time, the GNI recognizes that assessors will require a reasonable level of information in order to accomplish their assessment. Among other things, GNI expects the assessors to indicate or otherwise comment where the assessor could not access information due to a company's withholding of such information, and the withholding of that information affected the assessor's ability to evaluate the company's compliance with the Principles. Each company will be required to identify limitations on access to information, if any, to the independent assessor with as much specificity as is practicable.

1.2.2 GNI Determination: It is the role of the GNI Accountability Committee, and ultimately the GNI Board to review the company assessment and to conclude whether the GNI member company is making a good faith effort to implement the Principles with improvement over time. The GNI's evaluation of compliance by participating companies will be based on an assessment of the totality of a company's record during a defined reporting period and any applicable gap periods to put into operation the Principles and the Implementation Guidelines. The GNI's determination will take into account the fact that participating companies will be different sizes and have different business models, circumstances, markets, products, and services, etc. The determination will be based on a review of each company's internal systems, processes, and activities, including how the company has acted in specific cases that implicate the Principles and Implementation Guidelines.

1.2.3 Corrective Action Steps: Where a particular compliance problem or pattern of problems is identified in a final assessor's report that has been submitted to the Accountability Committee and the Board, the participating company will develop and implement a corrective action plan to remedy the identified problems and report those steps at specified intervals to the Executive Director. The corrective action plan will include measurements for achieving the intended outcomes and anticipated timeline for completion. During the creation of a corrective action plan, the Executive Director and/or relevant GNI staff or members may provide advice to the company to promote a successful remedy.

1.2.4 Special Review: If a company does not meet the participation criteria, is not in compliance, or has failed to take corrective action steps to address problems previously identified in an assessment report or otherwise, the Board may place that company under special review to permit the Board to evaluate that company's compliance further. The Board evaluates candidates for special review, and the nature of the review necessary, on a case-by-case basis.

The special review will occur on the following terms:

- The term of the review is 120 days, unless the Board determines that the company has achieved compliance before the 120-day period has expired.

- During the term of the special review, the company shall take all necessary actions to achieve compliance.

The Board may extend the special-review term for as long as is needed for the company to effectively address the identified problems, if the Board concludes that an extension of the special-review term is appropriate.

1.3 Reporting on Assessments:

1.3.1 Reporting is an integral part of participation in the GNI, and will:

- Provide the basis of shared learning
- Inform independent assessments of adherence to the Principles
- Enable regular communications with the public

1.3.2 Independent Assessor Reporting to the GNI: At the conclusion of each assessment, and using a reporting format agreed upon by the GNI Accountability Committee and the Board, the independent assessor will prepare a detailed report that summarizes the assessment, the relevant facts, corrective action plans (if any), and recommendations for improvement. This report will contain a qualitative evaluation of strengths, weaknesses, and opportunities for improvement in the processes the company has put in place to implement the Principles and a summary of conclusions for the GNI. Each company being assessed commits to fully meet the assessment requirement in time, including the delivery of the assessment report.

1.3.3 GNI Reporting to the Public: Following the completion of independent assessments of member companies, GNI will report publicly on the outcome of the assessments including:

- A summary of the progress made by GNI and member companies
- Collective lessons learned regarding the Principles and Implementation Guidelines, including examples of the types of requests received
- Information required to improve the understanding of threats to freedom of expression and privacy across different sectors, geographies, legal systems, and cultural traditions
- For each participating company undergoing an assessment that year, the GNI Board's determination

1.3.4 Company Reporting to the Public: Using a format of their own choosing, each participating company will within six months after the publication of the GNI annual report communicate to the public about the outcome of their assessment in line with the "Company Reporting to the Public" section of the Assessment Toolkit.

APPENDIX IV: MAPPING THE GNI PRINCIPLES TO IMPLEMENTATION GUIDELINES

CATEGORIES

2. FREEDOM OF EXPRESSION

3. PRIVACY

4. RESPONSIBLE COMPANY DECISION MAKING

5. MULTI-STAKEHOLDER COLLABORATION

**6. GOVERNANCE, ACCOUNTABILITY AND
TRANSPARENCY**

CATEGORY 2. FREEDOM OF EXPRESSION

2.1

GNI PRINCIPLE DESCRIPTION¹

2.1 Participating companies will respect and protect the freedom of expression of their users by seeking to avoid or minimize the impact of government restrictions on freedom of expression, including restrictions on the information available to users and the opportunities for users to create and communicate ideas and information, regardless of frontiers or media of communication.

MATCHING IG ITEMS

2.4: Consistent with the UN Guiding Principles on Business and Human Rights, and considering international human rights standards, participating companies will carry out human rights due diligence to identify, prevent, evaluate, mitigate and account for risks to the freedom of expression and privacy rights that are implicated by the company's products, services, activities and operations.²

3.2: When required to restrict communications, or remove content, or to provide personal information to government authorities, participating companies will:

- a.** Require that governments follow established domestic legal processes when they are seeking to (1) restrict freedom of expression or (2) access personal information.
- b.** Request clear written communications from the government that explain the legal basis for government restrictions to freedom of expression and government demands for personal information, including the name of the requesting government entity and the name, title and signature of the authorized official.
- c.** Keep - where the law permits verbal demands and in emergency situations, when communications will be oral rather than written -, records of these demands.
- d.** Interpret government restrictions and demands so as to minimize the negative effect on freedom of expression.
- e.** Narrowly interpret the governmental authority's jurisdiction so as to minimize the negative effect on freedom of expression.

3.3: When faced with a government restriction or demand that appears overbroad, unlawful, or otherwise inconsistent with domestic laws or procedures or international human rights laws and standards on freedom of expression or privacy, participating companies will in appropriate cases and circumstances:

- a.** Seek clarification or modification from authorized officials of such requests.
- b.** Seek the assistance, as needed, of relevant government authorities, international human rights bodies or non-governmental organizations, and
- c.** Challenge the government in domestic courts.

1. Internal numbering system created for Principles and sub-Principles.

2. This IG goes on to specify: "The process includes assessing actual and potential human rights impacts on individuals, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed as set forth in this section 2 of the Implementation Guidelines. In assessing actual and potential human rights impacts, companies should draw on a range of sources, including voices from inside relevant countries, human rights groups, government bodies, and international organizations. Companies should also evaluate whether relevant local laws and practices are consistent with rule of law requirements and international and regional human rights norms."

2.2

GNI PRINCIPLE DESCRIPTION¹

2.2 Participating companies will respect and protect the freedom of expression rights of their users when confronted with government demands, laws and regulations to suppress freedom of expression, remove content or otherwise limit access to information and ideas in a manner inconsistent with internationally recognized laws and standards.

MATCHING IC ITEMS

2.4: Consistent with the UN Guiding Principles on Business and Human Rights, and considering international human rights standards, participating companies will carry out human rights due diligence to identify, prevent, evaluate, mitigate and account for risks to the freedom of expression and privacy rights that are implicated by the company's products, services, activities and operations.

3.1: Participating companies will:

- a.** Adopt policies and procedures which set out how the company will assess and respond to government demands for restrictions to communications or access to content, or disclosure of personal information.
- b.** These policies and procedures will also address how the company will respond in instances when governments fail to provide a written directive or adhere to domestic legal procedure. They will also include a consideration of when to challenge such government restrictions and demands.

3.5: Participating companies will seek to operate in a transparent manner when required by government to restrict communications or access to content or provide personal information to governments. To achieve this, participating companies will:

- a.** Disclose to users in clear language the generally applicable laws and policies which require the participating company to remove or limit access to content or restrict communications or provide personal information to government authorities.
- b.** Disclose to users in a clear manner the company's policies and procedures for responding to government restrictions and demands to remove or limit access to content, restrict communications or provide personal data.
- c.** Give clear, prominent and timely notice to users when access to specific content has been removed or blocked by the participating company or when communications have been limited or stopped by the participating company due to government restrictions. Notice should include the reason for the action and state on whose authority the action was taken.
- d.** Disclose to users in clear language what personal information the participating company collects, and the participating company's policies and procedures for responding to government demands for personal information.
- e.** Assess on an ongoing basis measures to effectively support transparency with users, regarding the company's data collection, storage, and retention practices.

CATEGORY 3. PRIVACY

3.1

GNI PRINCIPLE DESCRIPTION¹

3.1 Participating companies will employ protections with respect to personal information in all countries where they operate in order to protect the privacy rights of users.

MATCHING IG ITEMS

2.4: Consistent with the UN Guiding Principles on Business and Human Rights, and considering international human rights standards, participating companies will carry out human rights due diligence to identify, prevent, evaluate, mitigate and account for risks to the freedom of expression and privacy rights that are implicated by the company's products, services, activities and operations.

3.1(c): Participating companies will adopt policies and procedures which set out how the company will assess and respond to government demands for restrictions to communications or access to content, or disclosure of personal information.

3.2: When required to restrict communications, or remove content, or to provide personal information to government authorities, participating companies will:

- a.** Require that governments follow established domestic legal processes when they are seeking to (1) restrict freedom of expression or (2) access personal information.
- b.** Request clear written communications from the government that explain the legal basis for government restrictions to freedom of expression and government demands for personal information, including the name of the requesting government entity and the name, title and signature of the authorized official.
- c.** Keep – where the law permits verbal demands and in emergency situations, when communications will be oral rather than written – records of these demands.
- d.** Narrowly interpret and implement government demands that compromise privacy.
- e.** Narrowly interpret the governmental authority's jurisdiction to access personal information, such as limiting compliance to users within that country.

3.2

GNI PRINCIPLE DESCRIPTION¹

3.2 Participating companies will respect and protect the privacy rights of users when confronted with government demands, laws or regulations that compromise privacy in a manner inconsistent with internationally recognized laws and standards.

MATCHING IG ITEMS

2.4: Consistent with the UN Guiding Principles on Business and Human Rights, and considering international human rights standards, participating companies will carry out human rights due diligence to identify, prevent, evaluate, mitigate and account for risks to the freedom of expression and privacy rights that are implicated by the company's products, services, activities and operations.

3.1(d): Participating companies [will adopt policies and procedures that] will also address how the company will respond in instances when governments fail to provide a written directive or adhere to domestic legal procedure. They will also include a consideration of when to challenge such government restrictions and demands.

3.5: Participating companies will seek to operate in a transparent manner when required by government to restrict communications or access to content or provide personal information to governments. To achieve this, participating companies will:

- a.** Disclose to users in clear language the generally applicable laws and policies which require the participating company to remove or limit access to content or restrict communications or provide personal information to government authorities.
- b.** Disclose to users in a clear manner the company's policies and procedures for responding to government restrictions and demands to remove or limit access to content, restrict communications or provide personal data.
- c.** Give clear, prominent and timely notice to users when access to specific content has been removed or blocked by the participating company or when communications have been limited or stopped by the participating company due to government restrictions. Notice should include the reason for the action and state on whose authority the action was taken.
- d.** Disclose to users in clear language what personal information the participating company collects, and the participating company's policies and procedures for responding to government demands for personal information.
- e.** Assess on an ongoing basis measures to effectively support transparency with users, regarding the company's data collection, storage, and retention practices.

CATEGORY 4: RESPONSIBLE COMPANY DECISION MAKING

4.1

GNI PRINCIPLE DESCRIPTION¹

4.1 Participating companies will ensure that the company Board, senior officers and others responsible for key decisions that impact freedom of expression and privacy are fully informed of these Principles and how they may be best advanced.

MATCHING IG ITEMS

- 2.1:** The Board of Directors of a participating company is responsible for the strategic oversight of the company's human rights practices, including with respect to all company activities and operations affecting freedom of expression and privacy.
- 2.2:** The Board will receive and evaluate regular human rights reporting from management including on how the commitments laid out in the Principles are being implemented.
- 2.3:** The Board or Senior Management will:
- a.** Review freedom of expression and privacy risks related to the company's operations in a manner consistent with the company's overall approach to risk management.
 - b.** Carry out the company's implementation of the Principles in a manner consistent with the safety and liberty of company personnel, including both employees and other persons working for a participating company.
 - c.** Participate in appropriate freedom of expression and privacy risk training.
 - d.** Establish clear instructions for when and how issues or problems affecting freedom of expression and privacy must be escalated to higher levels of the company.
- 2.4:** Consistent with the UN Guiding Principles on Business and Human Rights, and considering international human rights standards, participating companies will carry out human rights due diligence to identify, prevent, evaluate, mitigate and account for risks to the freedom of expression and privacy rights that are implicated by the company's products, services, activities and operations.
- 2.12:** Participating companies will develop appropriate internal structures and take steps throughout their business operations to ensure that the commitments laid out in the Principles are incorporated into company analysis, decision making and operations.
- 2.13:** Over time this will include:
- Structure**
- a.** The creation of a senior-directed, human rights function, including the active participation of senior management, to design, coordinate and lead the implementation of the Principles.
 - b.** Ensuring that the procedures related to government demands implicating users' freedom of expression or privacy rights are overseen and signed-off by an appropriate and sufficiently senior member of the company's management and are appropriately documented.

4.1

Procedures

- a. Establishing written procedures that ensure consistent implementation of policies that protect freedom of expression and privacy and documenting implementation of these policies. Documentation of policies and their implementation should be sufficiently detailed as to enable later internal and external review.
- b. Incorporating freedom of expression and privacy review into assurance processes to ensure implementation of the procedures laid out in the Principles.
- c. Maintaining a record of requests and demands for government restrictions to freedom of expression and access to personal information.

Remedy/Grievance

- a. Establishing grievance mechanisms for users to make it possible for grievances about issues related to freedom of expression and privacy to be communicated to the company for consideration and, if appropriate, direct remediation. If a participating company determines its business practices are inconsistent with the Principles or have caused or contributed to adverse impacts, it will establish by itself or in cooperation with other actors, a means of remediation, including meaningful steps to prevent recurrence of such inconsistency or impact.
- b. Providing whistleblowing mechanisms or other secure channels through which employees can confidentially or anonymously report violations of the Principles without fear of associated punishment or retribution.

Employees

- a. Communicating the Principles and / or company policies that implement the Principles to all relevant employees through internal channels, such as through the company intranet, and integrate the company's commitment to the Principles through employee training or orientation programs.
- b. Providing more detailed training for those corporate employees who are most likely to face freedom of expression and privacy challenges, based on human rights impact assessments. This may include staff in audit, compliance, legal, marketing, sales and business development areas. Where appropriate and feasible, the orientation and training programs should also be provided to employees of relevant related parties such as partners, suppliers and distributors.
- c. Developing escalation procedures for employees seeking guidance in implementing the Principles.

4.2

GNI PRINCIPLE DESCRIPTION¹

4.2 Participating companies will identify circumstances where freedom of expression and privacy may be jeopardized or advanced and integrate these Principles into their decision making in these circumstances.

MATCHING IG ITEMS

2.2: The Board will receive and evaluate regular human rights reporting from management including on how the commitments laid out in the Principles are being implemented.

2.3: The Board or Senior Management will:

- a.** Review freedom of expression and privacy risks related to the company's operations in a manner consistent with the company's overall approach to risk management.
- b.** Carry out the company's implementation of the Principles in a manner consistent with the safety and liberty of company personnel, including both employees and other persons working for a participating company.
- c.** Establish clear instructions for when and how issues or problems affecting freedom of expression and privacy must be escalated to higher levels of the company.

2.4: Consistent with the UN Guiding Principles on Business and Human Rights, and considering international human rights standards, participating companies will carry out human rights due diligence to identify, prevent, evaluate, mitigate and account for risks to the freedom of expression and privacy rights that are implicated by the company's products, services, activities and operations.

2.5: Human rights impact assessments and other due diligence processes should be ongoing, recognizing that the nature of the issues concerning freedom of expression and privacy may change over time as the company's operations and operating context evolve and as the human rights landscape changes in any particular jurisdiction.

2.6: If human rights due diligence as described in Section 2.4 above identifies circumstances when freedom of expression and privacy may be jeopardized or advanced, participating companies will employ human rights impact assessments and develop effective risk mitigation strategies as appropriate. The following are situations where human rights due diligence has revealed the need for human rights impact assessments:

- a.** Reviewing and revising internal procedures for responding to government demands for user data or content restrictions in existing markets.
- b.** Entering new markets, particularly those where freedom of expression and privacy are not well protected.
- c.** Leaving markets, particularly those where freedom of expression and privacy are not well protected.
- d.** Reviewing the policies, procedures and activities of potential partners, investments suppliers and other relevant related parties for protecting freedom of expression and privacy as part of its corporate due diligence process.
- e.** Designing and introducing new technologies, products and services and their use.
- f.** Acquiring other companies or forming operational partnerships (e.g., joint ventures).

4.2

2.7: The human rights impact assessments should be initiated early enough to inform the development of a new activity or relationship. They will be undertaken to different levels of detail and scope depending on the purpose of the impact assessment. However, participating companies should:

- a.** Prioritize the use of human rights impact assessments for markets, business partners and other relationships, technologies (products / services) where the risk of adverse human rights impacts to freedom of expression and privacy is most salient or where the potential to advance human rights is at its greatest.
- b.** Draw upon inputs from a variety of sources, including, for example, voices from inside the geography in question, human rights groups, government bodies, international organizations and materials developed as part of this multi-stakeholder process.
- c.** Review the human rights risks and effects of not having operational control before entering or exiting joint ventures.
- d.** Include a review of relevant domestic laws, legal systems and practices in each market and evaluate their conformity to rule of law requirements and international and regional human rights norms especially articles 19 and 12 of the Universal Declaration of Human Rights and articles 19 and 17 of the International Covenant on Civil and Political Rights.
- e.** Utilize learning from real-life cases and precedents.
- f.** Update human rights impact assessments over time, such as when there are material changes to laws, regulations, markets, products, technologies, or services.
- g.** Take appropriate action to avoid, mitigate or in other ways address potential negative human rights impacts on an ongoing basis. For example, in order to prevent and mitigate adverse human rights impacts, participating companies will incorporate the findings from human rights impact assessments into other company processes and practices for risk review and risk management, including those carried out in connection with a merger or acquisition.
- h.** Develop internal processes and mechanisms for using the results of impact assessments to inform company policy and practice.
- i.** Demonstrate to external stakeholders consulted in the course of risk assessments that the findings are considered by senior management.

2.12: Participating companies will develop appropriate internal structures and take steps throughout their business operations to ensure that the commitments laid out in the Principles are incorporated into company analysis, decision making and operations.

4.2

2.13: Over time this will include:

Structure

- a.** The creation of a senior-directed, human rights function, including the active participation of senior management, to design, coordinate and lead the implementation of the Principles.
- b.** Ensuring that the procedures related to government demands implicating users' freedom of expression or privacy rights are overseen and signed-off by an appropriate and sufficiently senior member of the company's management and are appropriately documented.

Procedures

- a.** Establishing written procedures that ensure consistent implementation of policies that protect freedom of expression and privacy and documenting implementation of these policies. Documentation of policies and their implementation should be sufficiently detailed as to enable later internal and external review.
- b.** Incorporating freedom of expression and privacy review into assurance processes to ensure implementation of the procedures laid out in the Principles.
- c.** Maintaining a record of requests and demands for government restrictions to freedom of expression and access to personal information.

Remedy/Grievance

- a.** Establishing grievance mechanisms for users to make it possible for grievances about issues related to freedom of expression and privacy to be communicated to the company for consideration and, if appropriate, direct remediation. If a participating company determines its business practices are inconsistent with the Principles or have caused or contributed to adverse impacts, it will establish by itself or in cooperation with other actors, a means of remediation, including meaningful steps to prevent recurrence of such inconsistency or impact.
- b.** Providing whistleblowing mechanisms or other secure channels through which employees can confidentially or anonymously report violations of the Principles without fear of associated punishment or retribution.

Employees

- a.** Communicating the Principles and / or company policies that implement the Principles to all relevant employees through internal channels, such as through the company intranet, and integrate the company's commitment to the Principles through employee training or orientation programs.

4.2	b. Providing more detailed training for those corporate employees who are most likely to face freedom of expression and privacy challenges, based on human rights impact assessments. This may include staff in audit, compliance, legal, marketing, sales and business development areas. Where appropriate and feasible, the orientation and training programs should also be provided to employees of relevant related parties such as partners, suppliers, and distributors. c. Developing escalation procedures for employees seeking guidance in implementing the Principles. 3.4: Participating companies will assess the human rights risks associated with the collection, storage, and retention of personal information in the jurisdictions where they operate and develop appropriate mitigation strategies to address these risks.
4.3	GNI PRINCIPLE DESCRIPTION' 4.3 Participating companies will implement these Principles wherever they have operational control. When they do not have operational control, participating companies will use best efforts to ensure that business partners, investments, suppliers, distributors and other relevant related parties follow these Principles.³ MATCHING IG ITEMS 2.4: Consistent with the UN Guiding Principles on Business and Human Rights, and considering international human rights standards, participating companies will carry out human rights due diligence to identify, prevent, evaluate, mitigate, and account for risks to the freedom of expression and privacy rights that are implicated by the company's products, services, activities and operations. 2.5: Human rights impact assessments and other due diligence processes should be ongoing, recognizing that the nature of the issues concerning freedom of expression and privacy may change over time as the company's operations and operating context evolve and as the human rights landscape changes in any particular jurisdiction. 2.6: If human rights due diligence as described in Section 2.4 above identifies circumstances when freedom of expression and privacy may be jeopardized or advanced, participating companies will employ human rights impact assessments and develop effective risk mitigation strategies as appropriate. The following are situations where human rights due diligence has revealed the need for human rights impact assessments: a. Reviewing the policies, procedures and activities of potential partners, investments suppliers and other relevant related parties for protecting freedom of expression and privacy as part of its corporate due diligence process. b. Acquiring other companies or forming operational partnerships (e.g., joint ventures).

3. Footnote 10 of the Principles defines operational control as "the power, directly or indirectly, to direct or cause the direction of the management and policies of the entity. This may be by contract, ownership of voting stock or representation on the Board of Directors or similar governing body."

4.3

2.7: The human rights impact assessments should be initiated early enough to inform the development of a new activity or relationship. They will be undertaken to different levels of detail and scope depending on the purpose of the impact assessment. However, participating companies should:

- a.** Prioritize the use of human rights impact assessments for markets, business partners and other relationships, technologies (products / services) where the risk of adverse human rights impacts to freedom of expression and privacy is most salient or where the potential to advance human rights is at its greatest.
- b.** Review the human rights risks and effects of not having operational control before entering or exiting joint ventures.

2.8: Participating companies will follow these Principles and Implementation Guidelines in all circumstances when they have operational control.

2.9: When the participating company does not have operational control, it will use Best Efforts to ensure that business partners, investments, suppliers, distributors and other relevant related parties follow the Principles.

2.10: With regards to third party relationships, participating companies should focus their efforts on those business partners, investments, suppliers, distributors and other relevant related parties that are involved in the participating company's business in a manner that materially affects the company's role in respecting and protecting freedom of expression and privacy. In doing so, the participating company should prioritize efforts on circumstances where the risks to freedom of expression and privacy are most salient.

2.11: Where participating companies may initially lack influence to prevent or mitigate adverse impact of business relationships, they should assess how they could increase their ability to address such adverse impacts over time.

CATEGORY 5. MULTI-STAKEHOLDER COLLABORATION

5.1	GNI PRINCIPLE DESCRIPTION¹ 5.1: Participants will take a collaborative approach to problem solving and explore new ways in which the collective learning from multiple stakeholders can be used to advance freedom of expression and privacy.	MATCHING IG ITEMS 2.7: The human rights impact assessments should be initiated early enough to inform the development of a new activity or relationship. They will be undertaken to different levels of detail and scope depending on the purpose of the impact assessment. However, participating companies should: a. Draw upon inputs from a variety of sources, including, for example, voices from inside the geography in question, human rights groups, government bodies, international organizations and materials developed as part of this multistakeholder process. b. Demonstrate to external stakeholders consulted in the course of risk assessments that the findings are considered by senior management.
5.2	GNI PRINCIPLE DESCRIPTION¹ 5.2: Individually and collectively, participants will engage governments and international institutions to promote the rule of law and the adoption of laws, policies and practices that protect, respect and fulfill freedom of expression and privacy.	MATCHING IG ITEMS 3.1: Participating companies will: a. Encourage governments to be specific, transparent and consistent in the demands, laws and regulations (“government restrictions and demands”) that impact freedom of expression or the right to privacy, including e.g., restrictions of access to content or restrictions of communications, or demands that are issued regarding privacy in communications. b. Encourage government restrictions and demands that are consistent with international laws and standards on freedom of expression and privacy. This includes engaging proactively with governments to reach a shared understanding of how government restrictions can be applied in a manner consistent with the Principles.

CATEGORY 6. GOVERNANCE, ACCOUNTABILITY AND TRANSPARENCY

6.1	GNI PRINCIPLE DESCRIPTION¹ 6.1: Participants will adhere to a collectively determined governance structure that defines the roles and responsibilities of participants, ensures accountability and promotes the advancement of these Principles.	MATCHING IG ITEMS 2.1: The Board of Directors of a participating company is responsible for the strategic oversight of the company's human rights practices, including with respect to all company activities and operations affecting freedom of expression and privacy.
6.2	GNI PRINCIPLE DESCRIPTION¹ 6.2: Participants will be held accountable through a system of (a) transparency with the public and (b) independent assessment and evaluation of the implementation of these Principles.	MATCHING IG ITEMS 3.5: Participating companies will seek to operate in a transparent manner when required by government to restrict communications or access to content or provide personal information to governments. To achieve this, participating companies will: a. Disclose to users in clear language the generally applicable laws and policies which require the participating company to remove or limit access to content or restrict communications or provide personal information to government authorities. b. Disclose to users in a clear manner the company's policies and procedures for responding to government restrictions and demands to remove or limit access to content, restrict communications or provide personal data. c. Give clear, prominent and timely notice to users when access to specific content has been removed or blocked by the participating company or when communications have been limited or stopped by the participating company due to government restrictions. Notice should include the reason for the action and state on whose authority the action was taken. d. Disclose to users in clear language what personal information the participating company collects, and the participating company's policies and procedures for responding to government demands for personal information. e. Assess on an ongoing basis measures to effectively support transparency with users, regarding the company's data collection, storage, and retention practices.

APPENDIX V: PROCESS DESCRIPTION FOR ASSESSMENT REVIEW MEETING

INITIAL AC DETERMINATION

1. At the Assessment Review Meeting ('ARM'), the GNI Accountability Committee ('AC')'s subsidiary body, the Assessment Review Task Force ('ARTF') will make an initial determination as to whether each company undergoing the independent assessment is making a good faith effort to implement the GNI Principles with improvement over time. The ARTF's initial determination and recommendations will be subject to a super-majority vote¹ in line with Board constituency composition (the Company undergoing assessment will be recused from the vote). Recommendations from individual ARTF members are informal feedback.
2. Members of the ARTF will be given sufficient information to determine whether each company being assessed is making a good faith effort to implement the GNI Principles with improvement over time.
3. Engagement with recommended steps in a prior assessment shall be considered an important factor by the ARTF in concluding whether the GNI member company is making a good faith effort to implement the GNI Principles with improvement over time.
4. GNI staff will document the ARM, the ARTF's initial determination, and any recommendations in the Assessment Review Template (ART - see, Appendix VI). Staff will circulate the ART to ARTF members within five business days. ARTF members will have five business days to review the ART and provide any feedback. ARTF members may append a non-anonymous statement to the ART. Once finalized, staff will submit the ART, together with the company's assessment report, and any Case Study Tabletop Templates to GNI's antitrust lawyers, followed by the Board (collectively, "company assessment materials").

AC PARTICIPATION

5. Participation in the ARM will be open to members of the AC selected for the ARTF as detailed in a supplementary Annex, representatives from companies undergoing assessment who are not represented at the AC, the assessors who have conducted the assessments, GNI's antitrust lawyers and GNI Staff. Board members and their alternates will be strongly encouraged to attend the ARM to further enhance knowledge transfer during the Board determination. While multiple members of the same GNI participant institution may participate in the AC and an ARM, in no instance will any GNI participant be allowed more than one vote in those contexts. The GNI participants participating in the ARM will be referred to as "ARM Reviewers."

¹ A super majority is defined as two-thirds of the full ARTF and at least (i.e. greater than or equal to) 50 percent of each constituent group, where an ARTF is composed in line with Board constituency representation.

6. Members of the AC who wish to take part in ARMs will agree to a minimum attendance commitment, sign an information disclosure policy, and attend training on the review process as described in this Toolkit.
7. The assessors will only attend the first part of the ARM specifically dedicated to the company they have assessed. Members representing the company undergoing assessment may be accompanied by other colleagues who have been involved in the assessment of that company. Before the meeting, these colleagues will confirm in writing to the Executive Director that they will preserve GNI's confidentiality rules. A list of the meeting participants will be circulated before the meeting.
8. ARM Participants who attend remotely will attend using a secure connection and will be expected to identify themselves as they join and depart the meeting. Assessors are encouraged to join the meeting in person but are also entitled to join remotely. In that case, we encourage assessors to join via videoconference.

AC PREPARATION

9. This Assessment Toolkit, includes an Annex that explains how the Process Review should be interpreted based on the company's business model and regulatory exposure, including background on the critical and current freedom of expression and privacy issues for specific services provided by GNI companies.
10. The AC may update this Annex over the course of the assessment cycle to address and incorporate new developments. Any updates to the Annex will be shared with companies, assessors, and the Board.
11. ARM Reviewers will be given online access to the assessor reports through a secure portal three (3) weeks before the review Meeting. ARM Reviewers are only entitled to read the assessor reports; they are not entitled to download or print the reports. Online access to the assessor reports remains available until the final approval date of the GNI Public Assessment report.
12. ARM Reviewers will treat the assessor reports as confidential and not share any information therein outside the ARM.
13. ARM Reviewers may optionally submit questions or comments about the assessor reports before the ARM, either individually or through study groups convened in a manner of their choosing. Questions and comments should be submitted to GNI's Assessment and Accountability Manager ("AAM") pursuant to the process described in the following paragraph; clearly indicate which company they concern; and as appropriate, reference the section(s) or page(s) of the report to which their comment pertains, as well as, if possible, reference the relevant Implementation Guideline(s). Each company will have the opportunity to respond to the questions before the ARM².

² In the fourth assessment cycle, members of the non-company constituencies organized study groups of between two and six (2-6) people for each company report. Participants reviewed the assessor reports of all companies being assessed but devoted special attention to those assigned to their study group. The study groups met between the distribution of the reports and the review Meeting to discuss the assigned report and

14. The AAM shall review each company assessment (under the same confidentiality obligations as the ARM Reviewers) and lead the preparation of the ARM Reviewers' review of each assessor report. The AAM shall be responsible for gathering questions and comments from the ARM Reviewers (including but not limited to study groups, if they are organized) as expediently as possible but no less than three (3) business days before the ARM. The AAM will compile submissions and then circulate them via secure communications methods to the company or companies concerned with the ARM Reviewers copied. At the ARM, the AAM will seed the discussion by noting common themes for review.

ASSESSMENT REVIEW MEETING

15. The ARM will comply with GNI's antitrust policy.
16. The ARM consists of two parts. The first part focuses on the evaluation of the findings of the assessors. The second part focuses on the determination by the ARM Reviewers and to reach an initial agreement on what the GNI says publicly on the outcome of the company assessments. The assessors will only attend the first part of the ARM.
17. If more than one ARM is scheduled consecutively, the evaluation of the assessment reports of GNI companies undergoing assessment will take place in alphabetical order, in reverse alphabetical order, or any other order, as agreed upon by the companies and the AAM before the review Meeting.
18. Each company will start with a brief opening statement, followed by a presentation by the company's assessor. The assessors will indicate whether they were given access to the information they needed during the assessment process, and whether the access they were given was sufficient to produce the reports they were expected to produce under GNI's Accountability, Policy and Learning framework.
19. After each presentation, the ARM Reviewers have time to ask questions to the company and the assessor. ARM Reviewers should use the first part of the session to ask questions to the assessors in particular.
20. The ARM Reviewers shall spend a minimum of sixty (60) minutes per company reviewing the results of each assessor report and engaging with each company through informed questions and comments.
21. ARM Reviewers may ask both substantive and process-oriented questions about the assessments. The assessors have had access to confidential information in addition to the confidential information that is included in the assessment reports. Substantive questions posed to the assessors may therefore not be fully answered by the assessors because of confidentiality commitments they have made. The assessors must indicate when that is the case.
22. The companies assessed may provide contextual information that is not included in the assessor's report to inform the discussion at the ARM. It is understood that companies will not

compile a list of questions, which were submitted to GNI staff and subsequently circulated to the company and other Board members.

disclose information omitted from the report because it cannot be disclosed by law, would constitute confidential information, is privileged, or constitutes a trade secret.

- 23.** It is agreed that discussion of individual company information will be confidential and cannot be shared beyond the ARM Participants. Discussion of the assessment process, including case studies, trends, and the broad discussion of overall assessment findings, will also remain confidential, subject to paragraph 24 and the Board's agreement on subsequent public disclosure (See Paragraphs 31-32 below).
- 24.** In exceptional circumstances, ARM Reviewers may discuss their intended determination of whether a specific member-company is making a good faith effort to implement the GNI Principles with improvement over time, with a limited number of members of the senior leadership of their organization. In so doing, ARM Reviewers may verbally share confidential information regarding the specific member-company's assessment review to provide their colleagues with necessary context. In advance of the first review meeting for a given assessment cycle, ARM Reviewers shall share a list of the members of their organization's senior leadership with whom they may verbally need to share such confidential information. These members of the organization's senior management will observe the GNI Information Sharing & Non-Disclosure policies and procedures and refrain from sharing the assessment information with anyone else.
- 25.** Following the voting procedure noted in the section above titled "AC Initial Determination", the AAM shall complete the Assessment Review Template ("ART"), which documents the discussions during the ARM, the ARTF's initial determination and recommendations to the company. The AAM will circulate the ART to ARTF members who participated in the ARM within five business days. ARTF members will have five business days to review the ART and provide any feedback. ARTF members may append a non-anonymous statement to the ART. Once finalized, the AAM will submit the ART, together with the company's assessment report, and any Case Study Tabletop Templates to the GNI's antitrust lawyers, followed by the Board (collectively, "company assessment materials"), to make its final determination and recommendations.

BOARD DETERMINATION

- 26.** The GNI Board will make a final determination of the company's good faith effort to implement the GNI Principles with improvement over time, based on the company assessment materials.
- 27.** The Board will review all ARTF initial determinations and recommendations received within three weeks of its quarterly meetings. At those meetings, the Board will make a final determination, including recommendations, which will then be shared back with the ARTF, the member company being assessed, and the company's assessor.
- 28.** If the ARTF's initial determination is that the company has been making a good faith effort to implement the GNI Principles with improvement over time and the Board accepts this determination without edits, it will become final and will be shared with the ARTF, the company, and the company's assessor.

29. If the Board decides to deviate from the ARTF's initial determination that the company has been making a good faith effort to implement the GNI Principles with improvement over time, or amend its recommendations, the Board will request to meet with the ARTF members who participated in the ARM, as well as either the assessor and the company or just the company, to discuss its determination and/or recommendations. Any such meeting will be held as soon as practicable, after which the Board's final determination and recommendations will be shared with the ARTF, the company, and the company's assessor.
30. If the ARTF's initial determination is that the company has not been making a good faith effort to implement the GNI Principles with improvement over time or that Corrective Action Steps or Special Measures are warranted, the company, the assessor, and members of the ARTF who participated in that ARM will be invited to attend and participate in that part of the Board's quarterly meeting. The Board will then issue a final determination and recommendations, which will be communicated to the Company and the ARTF.

FOLLOW UP

31. Together with the companies that underwent assessment, the GNI Board of Directors will consider and agree upon what information can and should be communicated to the public about the company assessments and process - both in GNI's public report and by individual Board members in response to external questions - in accordance with the guidance provided in the Accountability, Policy and Learning Framework. GNI may only include non-public information about a company in its public report with the express permission of the company concerned.
32. When multiple ARMs have been organized on a staggered schedule over months, some companies have wished to publicly communicate the results of their assessments after their Board determination but before the completion of the full cycle. In such cases, the company concerned (but no GNI member other than that company) may communicate results without reference to other companies. Prior notice of the company's intent to issue the communication and planned timing should be provided to the Board via GNI staff. This information, together with the text of the intended statement, will also be shared with the Board prior to release. In composing its statement, the company must be attentive to word choice, for example, using GNI language like "a good faith effort to implement the GNI Principles with improvement over time" and avoiding terms like "compliance" or "pass." In no event may such a communication offer opinions on behalf of GNI.
33. Using a format of their own choosing, each company that underwent assessment will, within six months after the publication of information about their assessment in the relevant GNI Annual Report, communicate to the public about the outcome of their assessment, or if that is not possible, at the soonest opportunity after the six months in line with their internal communications policies. Companies' internal policies around communications vary, and GNI acknowledges their impact on how companies choose to do their reporting. If practicable, a company's assessment-related communications may take the form of a thorough blog post, a section of an existing report such as a sustainability report, or some other similar format and includes a review of their key findings and learnings from the assessment process. This can, by

way of example only, be done by (i) summarizing the assessment process experience, (ii) providing an example(s) of the policies and practices that changed as a result of the participation in the assessment; (iii) discussing the relevance of some of the case studies included; (iv) offering consideration to the assessor recommendations, and/or (v) commenting on the strengths and areas of improvement that were discussed as a result of the assessment process. Companies are encouraged to share their communications of their assessments with the GNI staff or GNI Board for comment prior to release thereof.

- 34.** The Board will consider potential areas of further improvement for the assessment process and how the process and results are communicated to GNI members, stakeholders, and the public for the next round of assessments.
- 35.** Within three months of the final review Meeting (i.e., of the last group of companies), the GNI Accountability Committee shall send to the Learning Committee an overview of the key substantive learnings from the assessment cycle.

APPENDIX VI: ASSESSMENT REVIEW TEMPLATE (ART)

Purpose

The Accountability Committee (“AC”) Terms of Reference (“TOR”) approved by the GNI Board on 19th December 2023 tasked the AC with reviewing relevant information, discussing it with the respective company and its assessor, and making recommendations on whether the company has met the GNI standard and make related recommendations to the company.

In line with the TOR, the purpose of this ART is to provide the Board with:

1. Discussions that took place during the Assessment Review Meeting (“ARM”)
2. The initial determination and recommendations to the company by the Assessment Review Taskforce (ARTF), a subsidiary body of the AC
3. Sufficient supporting documentation for the Board to make its final determination and recommendations

Assessment Review Meeting (ARM) Details

Company	
Assessor	
ARM Date	
ARM Time (UTC)	
Company Attendees	
Assessor Attendees	
ARTF Voting Attendees	
ARTF Non-Voting Attendees	
GNI Staff Attendees	
White & Case Attendees	

Meeting Notices & Reminders

In line with Appendix V of the Assessment Toolkit, the ARM was opened with a reminder that the reports, discussion, and study questions are entirely confidential, barring the limited exceptions in Appendix V. The Chair reiterated the antitrust policy is in effect for the meeting, which was shared in advance.

Key Discussions During Assessment Review Meeting

In line with Paragraph 16 of Appendix V of the Assessment Toolkit, the following is a summary of the key discussions during the first part of the ARM:

i) **with the company and the assessor:**

--

ii) **with the company only:**

--

Assessment Committee Findings

In line with Paragraph 16 of Appendix V of the Assessment Toolkit, the ARTF noted the following general findings that inform its initial determination for the second part of the ARM:

--

Implementation of Past Recommendations (for subsequent assessments only)

The ARTF noted the following in relation to the company's implementation of recommendations made in the previous assessment(s):

--

Initial Determination

The voting record on the company's efforts to implement the GNI Principles is shown below, excluding the company being assessed:

No.	ARTF Member Name	Constituency	Vote ³
1			
2			
3			
4			
5			

[please add or remove rows as needed]

The following deliberations took place during the ARM:

--

³ The company has made a good faith effort efforts to implement the GNI Principles with improvement over time

	The ARTF achieved consensus in voting on the initial determination
--	--

[Please indicate "X" above if relevant]

(OR)

If the ARTF did not achieve consensus in voting on the initial determination, in line with Paragraph 1 of Appendix V of the Assessment Toolkit, votes were calculated as follows:

Constituent	A: No. of voters	B: No. positive votes	C: At least (i.e. greater than or equal to) 50 percent of each constituent group?
<i>Company</i>	6		
<i>NGO</i>	3		
<i>Academic</i>	2		
<i>Investor</i>	1		
Total	12		N/A
Threshold for super-majority	8		N/A

Therefore, in line with Paragraph 1 of Appendix V of the Assessment Toolkit, the ARTF has determined the following through a super-majority vote in line with Board constituency composition⁴:

	The company is making a good faith effort to implement the GNI Principles with improvement over time.
	The company is <u>not</u> making a good faith effort to implement the GNI Principles with improvement over time.

[Please choose by indicating "X"]

Recommendations

Based on the findings from the ARM, the ARTF makes the following new recommendations to the company to further enhance its implementation of the GNI Principles:

No.	Recommendation
1	
2	
3	
4	
5	

[please add or remove rows as needed]

The following discussions took place while making recommendations:

⁴ Greater than or equal to 50% of votes in all constituencies, and two-thirds majority in ARTF

No.	ARTF Member Name	Constituency	Voting on recommendations
1			
2			
3			
4			
5			

[Please add or remove rows as needed]

	The ARTF achieved consensus in voting on the recommendations
--	--

[Please indicate "X" above if relevant]

(OR)

If the ARTF did not achieve consensus in voting on the recommendations, in line with Paragraph 1 of Appendix V of the Assessment Toolkit, votes were calculated as follows:

Constituent	A: No. of voters	B: No. positive votes	C: At least (i.e. greater than or equal to) 50 percent of each constituent group?
<i>Company</i>	6		
<i>NGO</i>	3		
<i>Academic</i>	2		
<i>Investor</i>	1		
Total	12		N/A
Threshold for super-majority	8		N/A

Note to the GNI Board

In line with Paragraph 4 of Appendix V of the Assessment Toolkit, in addition to this template, the Board will be presented with the following Annexes to aid its final determination and recommendations (“company assessment materials”):

- Annex 1: Assessor Report
- Annex 2: Study questions prepared by AC ahead of this determination (if relevant)
- Annex 3: Populated CSTE Presentation and Review Templates (if relevant)
- Annex 4: Any statement that any member of the ARTF who has participated in the ARM wishes to include (if relevant)

Additional notes by the ARTF for Board consideration are provided below (if any):

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Note to Assessors

Please note any feedback and recommendations for the assessors below. This feedback will be shared with the assessor and the assessed company by GNI Staff.

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