

Company Name BOE Technology Group
Industry ICT (Own operations and Supply Chain)
Overall Score 6.3 out of 100

Theme Score	Out of	For Theme
0.6	10	A. Governance and Policies
0.2	25	B. Embedding Respect and Human Rights Due Diligence
2.0	20	C. Remedies and Grievance Mechanisms
2.2	25	D. Performance: Company Human Rights Practices
1.3	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policies (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: General HRs commitment Not Met: Universal Declaration of Human rights (UDHR) Not Met: International Bill of Human Rights Score 2 <ul style="list-style-type: none"> Not Met: Commitment to the UNGPs Not Met: Commitment to the OECD Guidelines for Multinational Enterprises
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Company has a commitment to the ILO Core Not Met: Company has an explicit commitment to All four ILO Core: The Company states in its Social Responsibility Report 2020: 'BOE effectively protects the basic rights and interests of employees. We prohibit all forms of discrimination [...]. Child labor and forced labor are strictly prohibited'. Moreover, in its Sustainability Report 2019, it indicated: 'All entities under BOE have set up Labor Unions, the participation rate of employees is 100%, and the coverage rate of collective bargaining agreement is 100%'. However, no reference a commitment to respecting freedom of association found, and, in addition, these documents are no longer considered suitable sources for policy statements according to CHRB's revised approach. [Social Responsibility Report 2020, 2020: convergence.media.boe.com.cn] & [2019 Sustainability Report, 2020: waterdrop.cc] Score 2 <ul style="list-style-type: none"> Not Met: Company expect suppliers to commit to ILO Core Not Met: Company explicitly list All four ILO for suppliers: The Company states in its Supplier Code: 'Suppliers shall not use or support the use of child labor [...]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Suppliers shall not use or support the use of prison labor [...] Suppliers shall not engage in or support any discrimination systems or behaviors [...] Suppliers shall have organizations (such as: labor unions, workers' congress, clubs and other "channels of communication) that can represent and maintain the legitimate rights and interests of the workers and conduct activities independently in accordance with laws and regulations. [...] Suppliers shall ensure that the workers have the right to participate in democratic managements and equal consultations in accordance with the laws and regulations, through workers meetings, workers representatives or other forms.' However, the prohibition of forced labor is only focus on prison labour, and it is not clear whether it is committed to respect freedom of association and collective bargaining rights in all contexts and locations (i.e. alternative mechanisms for those countries where there are legal restrictions to the exercise of these rights), as the Company indicates that it respects these rights 'in conformance with laws and regulations'. [Supplier's Corporate Social Responsibility, N/A: convergencedia.boe.com.cn]</p>
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Commitment to respect H&S of workers: The Company indicates in its 2020 Social Responsibility Report: 'BOE is dedicated to providing employees with a secure and healthy working environment. We have continuously promoted the establishment of a safety risk prevention and control system, equipped employees with complete safety facilities and equipment, as well as strengthened education in safety and health. Moreover, we pay attention to the mental health of employees and provide psychological counselling services for every employee'. However, this document is no longer considered a suitable source for policy statements according to CHRB's revised approach. No further evidence found. [Social Responsibility Report 2020, 2020: convergencedia.boe.com.cn] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week Score 2 <ul style="list-style-type: none"> • Met: Expect suppliers to commit to H&S of their workers: The Company indicates in its Supplier Code: 'Suppliers shall establish labor safety and health system and shall strictly implement the local labor safety and health regulations and standards'. In addition, its Code include a list of health and safety standards with respect Safety Management and Occupational Health Management. [Supplier's Corporate Social Responsibility, N/A: convergencedia.boe.com.cn] • Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: With respect working hours, its Supplier Code indicates: 'Suppliers shall comply with the stipulations regarding to working time and rest in accordance with the local laws and regulations[...] Suppliers shall establish an effective overtime control system to ensure the voluntary of working overtime and the physical and psychological health of the workers'. However, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate [Supplier's Corporate Social Responsibility, N/A: convergencedia.boe.com.cn] </p>
A.1.3.a.ICT	Commitment to respect human rights particularly relevant to the industry – responsible sourcing of minerals (ICT)	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Responsible mineral sourcing: The Company states in its 2020 Social Responsibility Report: 'BOE enhances risk identification, supports local procurement and promotes the responsible supply chains with suppliers. To practice the responsible mineral procurement, in the implementation of the raw materials procurement policy, BOE complies with the RMI, OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas issued by UN and OECD. BOE and all suppliers and outsourcers shall purchase only from smelters, refineries approved or certified by RMI, LBMA or the Responsible Jewellery Council (RJC), and shall not purchase and support the use of any conflict minerals, directly or indirectly, in areas affected by armed conflict. BOE will ensure that all suppliers procure minerals in a responsible manner and respect human rights and the environment in areas affected by conflicts'. However, this document is no longer considered a suitable source for policy statements according to CHRB's revised approach. No further evidence found. [Social Responsibility Report 2020, 2020: convergencedia.boe.com.cn] • Not Met: Based on OECD Guidance: The Company states in its 2020 Social Responsibility Report: 'To practice the responsible mineral procurement, in the implementation of the raw materials procurement policy, BOE complies with the RMI, OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas issued by UN and OECD'. However, this </p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>document is no longer considered a suitable source for policy statements according to CHRB's revised approach. No further evidence found. [Social Responsibility Report 2020, 2020: convergencedia.boe.com.cn]</p> <ul style="list-style-type: none"> • Met: Requires suppliers to commit to responsible mineral sourcing: The Company indicates in its Supplier Code: 'Suppliers shall comply with the requirements of OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, as well as the requirements of the Responsible Mineral Initiative (RMI). All suppliers and their upper tier suppliers and subcontractors can only purchase minerals from smelters and refineries which RMI, The Bullion Market Association (LBMA) or The Responsible Jewellery Council (RJC) approved or certified, and shall not purchase or support the use of any conflict minerals that directly or indirectly finance or support the areas affected by armed conflict. The minerals include gold (Au), tantalum (Ta), Tungsten (W), cobalt (Co), tin (Sn) and other metals. Suppliers shall ensure that all minerals procurements use responsible approach, and respect the human rights and environment in conflict areas'. [Supplier's Corporate Social Responsibility, N/A: convergencedia.boe.com.cn] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commits to follow OECD Guidance for all minerals: The Company states in its 2020 Social Responsibility Report that: 'BOE and all suppliers and outsourcers shall purchase only from smelters, refineries approved or certified by RMI, LBMA or the Responsible Jewellery Council (RJC), and shall not purchase and support the use of any conflict minerals, directly or indirectly, in areas affected by armed conflict. BOE will ensure that all suppliers procure minerals in a responsible manner and respect human rights and the environment in areas affected by conflicts.' Although, the Company refers to 'any conflict minerals' in this statement, this document is no longer considered a suitable source for policy statements according to CHRB's revised approach. [Social Responsibility Report 2020, 2020: convergencedia.boe.com.cn] • Met: Suppliers expected to make similar requirements of their suppliers: The Company indicates in its Supplier Code: 'Suppliers shall comply with the requirements of OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, as well as the requirements of the Responsible Mineral Initiative (RMI). All suppliers and their upper tier suppliers and subcontractors can only purchase minerals from smelters and refineries which RMI, The Bullion Market Association (LBMA) or The Responsible Jewellery Council (RJC) approved or certified, and shall not purchase or support the use of any conflict minerals that directly or indirectly finance or support the areas affected by armed conflict. The minerals include gold (Au), tantalum (Ta), Tungsten (W), cobalt (Co), tin (Sn) and other metals. Suppliers shall ensure that all minerals procurements use responsible approach, and respect the human rights and environment in conflict areas'. [Supplier's Corporate Social Responsibility, N/A: convergencedia.boe.com.cn]
A.1.3.b.ICT	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (ICT)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Women's rights • Not Met: Children's rights • Not Met: Migrant worker's rights • Not Met: Expects suppliers to respect at least one of these rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: CEDAW/Women's Empowerment Principles • Not Met: Child Rights Convention/Business Principles • Not Met: Convention on migrant workers • Not Met: Expecting suppliers to respect these rights
A.1.4	Commitment to remedy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: The Company commits to remedy • Not Met: Company expect suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Collaborating with other remedy initiatives • Not Met: Work with suppliers to remedy impact
A.1.5	Commitment to respect the rights of human rights defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance attacks on HRs Defenders (HRDs) • Not Met: Company expect suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Work with HRD to create safe and enabling environment

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The company states that The Board of Directors (the Board) listens to the report of the CSR executive and oversees the implementation of CSR-related matters in the Company. The Board is responsible for approving and determining the results of stakeholder communication and Material Issues identification, reviewing and approving the Company's annual CSR report before it is released to the public. The annual CSR report of the Company is released after the final approval of the Board of Directors.' [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencemedia.boe.com.cn] • Not Met: Describe HR expertise of Board member <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Speeches/letters by Board members or CEO
A.2.2	Board responsibility	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board/Committee review HRs strategy: The company states 'The Board of Directors (the Board) listens to the report of the CSR executive and oversees the implementation of CSR-related matters in the Company. The Board is responsible for approving and determining the results of stakeholder communication and Material Issues identification, reviewing and approving the Company's annual CSR report before it is released to the public. The annual CSR report of the Company is released after the final approval of the Board of Directors.' However, it is unclear what process is in place for the review. [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencemedia.boe.com.cn] • Not Met: Examples/trends re HR discussion in the last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: How affected stakeholders/HR experts informed discussions
A.2.3	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Incentives for at least one board member • Not Met: At least one key HR risk, beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other board performance criteria
A.2.4	Business model strategy and risks	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy: The Company states in its Corporate Social Responsibility Report through its Vice President and Director General of China Committee of Corporate Citizenship that ' Looking at BOE from the CSR perspective, we can better understand the success of this tech company, which has enjoyed a growing business model and boasted global leading technologies.' However, it is no clear how the business strategy is aligned with human rights. [Social Responsibility Report 2020, 2020: convergencemedia.boe.com.cn] • Not Met: Describe frequency and triggers for reviewing <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions decided

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Senior responsibility for HR implementation and decision making: The Company indicates that 'In order to effectively implement the concept of responsibility into each position, the company has set up an independent CSR management committee, which is responsible for studying and establishing CSR strategies, visions, principles and policies, handling CSR related issues and participating in the decision-making of CSR reports. The BOE chairman (and the chairman of the executive committee) shall be the chairman of the committee, and all relevant vice presidents shall be members. As an independent organization for corporate social responsibility, the CSR management committee has a CSR promotion department, which is responsible for promoting the specific practice of CSR and communicating with the CSR duty officers from relevant organizations of the company. The annual CSR report of the company is released after the final approval of the board of directors'. The CSR Report Formulation Team identified 33 specialized topics as specified in the GRI Standards, it includes human rights assessment. ' [2019 Sustainability Report, 2020: waterdrop.cc] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How it assigns Day-to-day responsibility: As indicated above, 'the CSR management committee has a CSR promotion department, which is responsible for promoting the specific practice of CSR and communicating with the CSR duty officers from relevant organizations of the company. The annual CSR report of the company is released after the final approval of the board of directors'. The CSR Report Formulation Team identified 33 specialized topics as specified in the GRI Standards, it includes human rights assessment. [2019 Sustainability Report, 2020: waterdrop.cc] • Not Met: Day-to-day resources and expertise allocation in own ops • Not Met: Resources and expertise allocation in the supply chain: The Company states in its The Management Regulations of BOE Supplier's Corporate Social Responsibility that 'Suppliers shall respect international human rights norms, and shall not participate in or support any human rights violations. Suppliers shall treat all personnel with respect and dignity, and shall not engage in or support corporal punishment, mental or physical coercion, verbal abuse, or treat workers in a rough and inhuman manner.' However, there is no specification within how resources are allocated in order to mitigate human rights risks. [Supplier's Corporate Social Responsibility, N/A: convergencedia.boe.com.cn]
B.1.2	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Senior manager incentives for human rights • Not Met: At least one key HR risk, beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other senior management performance
B.1.3	Integration with enterprise risk management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: HR risks is integrated as part of enterprise risk system: The Company states in its Corporate Social Responsibility Report that 'BOE's internal control follows the values and management methodology of "leading innovation, winning with strategy, creating values and operating systematically". It is customer-oriented and could realize rapid response. The process is concise and efficient, and the business grows rapidly. It makes risk moderate and controllable. The management system prevents systemic risks with three layers of protection, namely customer orientation, business-driver, and the entire process as the base.' However, it is no clear how the human rights are part of the enterprise general risk system. [Social Responsibility Report 2020, 2020: convergencedia.boe.com.cn] • Not Met: Provides an example <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Not Met: Communicates its policy to all workers in own operations: The Company indicates in its Corporate Social Responsibility that 'BOE has established an equal and democratic communication mechanism to understand employees' demands in a timely manner, and provide employees with open and effective communication and grievance methods such as suggestion boxes, chairman mailboxes, and online platforms, so that their feedback can be heard.' However, it is not clear how the company communicates its polices to workers. [Social Responsibility Report 2020, 2020: convergencedia.boe.com.cn]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communication of policy commitments to stakeholder • Not Met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Meets ILO requirement for suppliers on A.1.2.a • Not Met: Steps to communicate policy commitments to supply chain: The Company states: 'In order to deliver the future development plans, technical product innovation direction and supply chain policy information in time, BOE sets up the communication mechanism of each level, realizing efficient communication with supply partners, including: annual/semi-annual top interaction at the strategic cooperation level, quarterly/monthly technology research and innovation day in technology innovation aspects, quarterly/monthly business review, as well as the training of quality, etc. The annual Supply Partner Conference is held to publicize BOE's vision and strategy, sharing future plans, and defining supply chain policies of openness, fairness and justice'. In addition, as indicated below, 'BOE formulated the CSR Management Regulations for suppliers and signed the rule with supplier'. However, it is not clear the steps it takes to communicate its human rights policy commitment(s) to indirect suppliers, or how it requires its direct suppliers to do so. [2019 Sustainability Report, 2020: waterdrop.cc] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to communicate policy requirements • Not Met: How HR commitments made binding/contractual • Not Met: Company requires suppliers to cascade down to their suppliers: In its Conflict Management Policy, which is in the 2019 Sustainability Report, the Company indicates that 'Suppliers shall appoint the policies on conflict minerals in accordance with OECD Due Diligence Guidance, and convey the policies to next-level suppliers'. However, it is not clear it requires all suppliers, not only those related with conflict minerals, to cascade the contractual or other binding requirements down their supply chain, but also other human rights policy commitments. [2019 Sustainability Report, 2020: waterdrop.cc]
B.1.5	Training on Human Rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Scores at least 1 on A.1.2.a • Not Met: How workers are trained on HR policy commitments: The Company indicates that 'Through systematic and scientific environmental protection training, BOE helps employees understand the issues and goals of sustainable development of the enterprise, enhances employees' awareness of environmental protection, and establishes a right concept of sustainable development. BOE requires all employees to receive training on environmental protection from the beginning of the employment'. Moreover, 'BOE has carried out three levels safety training for new employees, safety training for onboard employees, and safety training for transferred or returned employees'. However, no mention to specific Human Rights training to all workers found. [2019 Sustainability Report, 2020: waterdrop.cc] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Trains relevant managers including procurement • Not Met: Score of 2 on A.1.2.a • Not Met: Meets both requirements under score 1 • Not Met: Trains suppliers to meet company's HR commitment: The Company indicates in its The Management Regulations of BOE Supplier's Corporate Social Responsibility that 'Suppliers shall make training plans for their management and workers to implement their CSR policies, procedures and improvement objectives.' However, there is no mention to human rights training and not clear if CSR policies includes Human Rights. [Supplier's Corporate Social Responsibility, N/A: convergence.media.boe.com.cn] • Not Met: Disclose % trained
B.1.6	Monitoring and corrective actions	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Scores at least 1 on A.1.2.a • Not Met: Monitoring implementation of HR policy commitments across global ops and supply chain • Not Met: Proportion of supply chain monitored • Not Met: Describe how workers are involved in monitoring <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Describes corrective action process: It states that 'As for the suppliers with annual performance rating of C, BOE conducts annual factory audit (audit standards are the same as supplier certification standards). Problems found during

Indicator Code	Indicator name	Score (out of 2)	Explanation
			the audit process, BOE requires the suppliers to improve, optimize its supply system'. However, no further information found, including human rights-related number of incidences. [2019 Sustainability Report, 2020: waterdrop.cc] <ul style="list-style-type: none"> • Not Met: Disclose findings and number of corrective action
B.1.7	Engaging and terminating business relationships	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: HR affects selection of suppliers • Not Met: HR affects on-going supplier relationships Score 2 <ul style="list-style-type: none"> • Not Met: Describe positive incentives offered to respect human rights • Not Met: Working with suppliers to meet HR requirements
B.1.8	Approach to engagement with affected stakeholders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The Company indicates that 'the CSR Report Formulation Team identified and ranked BOE's stakeholders and substantive issues of social responsibility this year through internal and external questionnaires. Based on questionnaire survey and overall analysis, BOE identified eight categories of stakeholders'. In addition, the Company indicates the stakeholders identified and the methods of communication used to engagement. However, the analysis showcased addresses materiality and not the identification of affected or potentially affected stakeholders with whom to engage on human rights, and how engaged in last two years. [2019 Sustainability Report, 2020: waterdrop.cc] • Not Met: Discloses stakeholders that HRs may be affected • Not Met: Provides two examples of engagement with stakeholders Score 2 <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HR issues • Not Met: Describe how views influenced company's HR approach

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Identifying risks in own operations • Not Met: Identifying risks through relevant business relationships Score 2 <ul style="list-style-type: none"> • Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts • Not Met: Triggered by new circumstances • Not Met: Describes risks identified
B.2.2	Assessing human rights risks and impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describe process for assessment of HR risks and discloses salient HR issues • Not Met: How process applies to supply chain [Social Responsibility Report 2020, 2020: convergencemedia.boe.com.cn] • Not Met: Public disclosure of the results of HR assessment Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: How it involved affected stakeholders in the assessment
B.2.3	Integrating and acting on human rights risks and impact assessments	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Action Plans to mitigate risks • Not Met: Description of how global system applies to supply chain • Not Met: Example of actions decided on at least 1 salient HR issues Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involve stakeholders in decisions about actions
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: System for tracking or monitor if actions taken are effective • Not Met: Lessons learnt from checking system effectiveness Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Involve stakeholders in evaluation of actions taken

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.5	Communicating on human rights impacts	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Provides two examples of comms with stakeholders Score 2 • Not Met: Describe challenges to effective comms and how it is working to address them

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	1	The individual elements of the assessment are met or not as follows: Score 1 • Met: Channel accessible to all workers: The Company states that 'We have rolled out Fraud Investigation Management Measures, allowing people to send whistle-blowing information via phone calls, email, written letters or in person. We have made these channels known to our people and the public through internal briefing and external announcement. The special whistle-blowing addresses and hotlines are set up with dedicated personnel and relevant departments are required to record and archive all reported incidents. All departments are required to strictly implement the procedures for handling whistle-blowing and complaints and the whistle-blower protection mechanism. We file, approve and report all kinds of whistle-blowing information and incidents in a timely manner.' While the mechanism is set up as part of the Fraud Investigation Management Measures, it allows for reporting of all kinds of whistleblowing and complaints. [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencedia.boe.com.cn] Score 2 • Not Met: Channel is available in all appropriate languages and workers aware: The channel is actually an email list provided in the annual report, nothing is specified about employees being able to send their complaints in their native languages. [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencedia.boe.com.cn] • Not Met: Describe how workers in the supply chain have access to grievance mechanism • Not Met: Expect Suppliers to convey expectation to their own suppliers
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	1	The individual elements of the assessment are met or not as follows: Score 1 • Met: Grievance mechanism for community: The same complaint channel for employees is also available to the external public. [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencedia.boe.com.cn] Score 2 • Not Met: Describes accessibility and local languages and stakeholder awareness: The same complaint channel for employees is also available to the external public, this channel being an email list. Nothing is specified about the possibility of complaints being submitted in languages other than English. [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencedia.boe.com.cn] • Not Met: Communities access mechanism direct or through suppliers • Not Met: Expect supplier to convey expectation to their own suppliers
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Engages users to create or assess system • Not Met: Examples (at least two) of how they do this Score 2 • Not Met: Engages with potential or actual users on the improvement of the mechanism • Not Met: Provides user engagement example (at least two) on improvement
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Response timescales and how complainants will be informed • Not Met: Describe support (technical, financial, etc) available for equal access by complainants Score 2 • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Escalation to senior/independent level
C.5	Prohibition of retaliation for	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Public statement prohibiting retaliation

Indicator Code	Indicator name	Score (out of 2)	Explanation
	raising complaints or concerns		<ul style="list-style-type: none"> • Not Met: Practical measures to prevent retaliation Score 2 <ul style="list-style-type: none"> • Not Met: Company indicate it will not retaliate against workers/stakeholders • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive rights • Not Met: Company does not require confidentiality provisions Score 2 <ul style="list-style-type: none"> • Not Met: Will work with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes how remedy has been provided • Not Met: Says how it would provide remedy for victims if no adverse impact identified Score 2 <ul style="list-style-type: none"> • Not Met: Changes to systems, processes and practices to stop similar impact • Not Met: Describe approach to monitoring implementation of agreed remedy • Not Met: Approach to learning from incident to prevent future impacts
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Number grievances filed, addressed or resolved and outcome achieved • Not Met: How lessons from mechanism improve management system Score 2 <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.1.a	Living wage (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Pays living wage or sets target date • Not Met: Describes how living wage determined Score 2 <ul style="list-style-type: none"> • Not Met: Paying living wage • Not Met: Definition of living wage reviewed with unions
D.4.1.b	Living wage (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Discloses living wage requirements in supplier code or contracts: The company says 'Suppliers shall pay at least the minimum wage required by the local government, and provide welfare and overtime wages in accordance with national laws. Suppliers shall stipulate he working conditions, wages and the pay periods in the contracts.' However, local minimum wage requirements do not always correspond to a living wage, therefore, this statement is insufficient. [Supplier's Corporate Social Responsibility, N/A: convergencedia.boe.com.cn] Score 2 <ul style="list-style-type: none"> • Not Met: Improving living wage practices of suppliers • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress
D.4.2	Aligning purchasing decisions with human rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Avoids business model pressure on HRs (purchasing practices) • Not Met: Practices adopted to pay suppliers in line with agreed timeframes: Although the Company indicates that 'The time of payment shall be conducted in accordance with the laws and regulations of the local government, and shall not be defaulted or delayed.' It is not clear which practices are being adopted to pay suppliers in line with agreed timeframes. [Supplier's Corporate Social Responsibility, N/A: convergencedia.boe.com.cn] Score 2 <ul style="list-style-type: none"> • Not Met: Review own operations to mitigate negative impact • Not Met: Meets all requirements under score 1

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Examples of how it assessed, addressed and change purchasing practices
D.4.3	Mapping and disclosing the supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): The Company indicates that it 'has nearly 4,000 suppliers in the world, mainly in mainland China, South Korea, Japan, Taiwan and other regions'. However, no further information found. [2019 Sustainability Report, 2020: waterdrop.cc] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of SP and why • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities
D.4.4.a	Prohibition of child labour: Age verification and corrective actions (in own production or manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Does not use child labour: The Company states "BOE effectively protects the basic rights and interests of employees [...] Child labor and forced labor are strictly prohibited in the operation process." [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencemedia.boe.com.cn] • Not Met: Age verification of workers recruited: Although the company state that "Child labor and forced labor are strictly prohibited in the operation process", we found no evidence of age verification of workers recruited. [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencemedia.boe.com.cn] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remediation if children identified
D.4.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Child Labour rules in codes or contracts: The Company states in its The Management Regulations of BOE Supplier's Corporate Social Responsibility that 'Suppliers shall not use or support the use of child labor, and shall take effective measures to prevent child labor from recruitment by mistake.' In addition, the Company state 'Suppliers shall establish and maintain child labor remediation program in accordance with national laws and communicate the program to all workers effectively. Once child labor is found, suppliers shall support the child labor to receive school education until they exceed the age of school.' [Supplier's Corporate Social Responsibility, N/A: convergencemedia.boe.com.cn] • Not Met: How working with suppliers on child labour <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assesment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made
D.4.5.a	Prohibition of forced labour: Recruitment fees and costs (in own production or manufacturing operations)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Job seekers and workers do not pay recruitment fee • Not Met: Commits to fully reimbursing if they have paid <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How practices are implemented and monitored for agencies, labour brokers or recruiters
D.4.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Debt and fees rules in codes or contracts • Not Met: How working with suppliers on debt & fees <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by payment of recruitment fees • Not Met: Analysis of trends in progress made
D.4.5.c	Prohibition of forced labour: Wage practices (in own production or manufacturing operations)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Pays workers in full and on time • Not Met: Payslips show any legitimate deductions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How these practices are monitored for agencies, labour brokers or recruiters

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Requirement for suppliers to pay workers in full and on time in codes or contracts: The company says 'The time of payment shall be conducted in accordance with the laws and regulations of the local government, and shall not be defaulted or delayed.' However, this is no clear requirement for the suppliers on how wages are to paid. [Supplier's Corporate Social Responsibility, N/A: convergencemedia.boe.com.cn] Score 2 <ul style="list-style-type: none"> Not Met: How working with supply chain to pay workers regularly and on time Not Met: Assessment of the number affected by failure to pay directly Not Met: Provides analysis of trends demonstrating progress
D.4.5.e	Prohibition of forced labour: Restrictions on workers (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Does not retain documents or restrict movement: The Company states 'The use of violence, threat or illegal restriction of personal freedom to force employees to work or restrict their freedom (to work or resign) is not allowed.' However, the company does not explicitly state that it does not retain personal ID documents of the workers. [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencemedia.boe.com.cn] Score 2 <ul style="list-style-type: none"> Not Met: How these practices are monitored for agencies, labour brokers or recruiters
D.4.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Free movement rules in codes or contracts: The company says that 'Suppliers shall not use or support the use of prison labor, nor have the products outsourcing to the prison labor for production.' However, no statement is made on the restriction of the freedom of movement of workers outside of prison labour. [Supplier's Corporate Social Responsibility, N/A: convergencemedia.boe.com.cn] Score 2 <ul style="list-style-type: none"> Not Met: How working with suppliers on free movement: Company states that 'Suppliers shall sign labor contracts with their workers. The establishment and alteration of labor contracts shall abide by the principles of equality, voluntariness and consensus, and shall not violate any laws and regulations.' However, no information is provided on how the company is supporting the suppliers in achieving those requirements. [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencemedia.boe.com.cn]
D.4.6.a	Freedom of association and collective bargaining (in own production or manufacturing operations)	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Commits not to interfere with union rights / Steps to avoid intimidation or retaliation: Company says that 'BOE has established an equal and democratic communication mechanism to understand employee demands in a timely manner and developed a labor union procedure system. We provide employees with open and effective communication and complaint methods including suggestion boxes, chairman mailboxes and online platform to facilitate the expression of employees.' However, no mention is made of measure that prevent the suppression of unionisation efforts. [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencemedia.boe.com.cn] Score 2 <ul style="list-style-type: none"> Met: Discloses % total direct operations covered by collective CB agreements: The Company indicates that 'All entities under BOE have set up Labor Unions, the participation rate of employees is 100%, and the coverage rate of collective bargaining agreement is 100%'. [2019 Sustainability Report, 2020: waterdrop.cc] Not Met: Meets both requirements under score 1
D.4.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: FoA & CB rules in codes or contracts: Company states that 'Suppliers shall have organizations (such as: labor unions, workers' congress, clubs and other "channels of communication) that can represent and maintain the legitimate rights and interests of the workers and conduct activities independently in accordance with laws and regulations.' [Supplier's Corporate Social Responsibility, N/A: convergencemedia.boe.com.cn] <ul style="list-style-type: none"> Not Met: How working with suppliers on FoA and CB

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress
D.4.7.a	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own production of manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process to identify H&S risks and impacts: The Company indicates "we have established a safety work committee to build a thorough work safety responsibility system, configured safety/fire-fighting equipment and facilities in the workplace, and provided employees with personal protective equipment that meets national standards. We have conducted activities of "involving everyone in the investigation of hidden dangers", and "golden ideas" for work safety, in a bid to enhance the enthusiasm of all employees to participate in safety management." [Social Responsibility Report 2020, 2020: convergencemedia.boe.com.cn] • Not Met: Injury Rate or Lost days or Near Miss disclosures for last reporting period [2019 Sustainability Report, 2020: waterdrop.cc] • Met: Discloses Fatalities for last reporting period: The Company discloses 'zero work accident causing serious injury or above'. [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencemedia.boe.com.cn] • Met: Occupational disease rate for last reporting period: The Company discloses 'zero occupational disease incidence.' [2021 BOE CORPORATE SOCIAL RESPONSIBILITY REPORT, 2022: convergencemedia.boe.com.cn] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Set targets for H&S performance • Not Met: Met targets or explain why not or what is doing to improve management systems
D.4.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Sets out clear Health and Safety requirements: The Company indicates in its The Management Regulations of BOE Supplier's Corporate Social Responsibility that 'Suppliers shall identify, assess and control the impact of chemical, biological and physical factors. Potential hazards shall be eliminated and controlled through proper design, engineering or administrative controls, whenever the foregoing hazards cannot be adequately controlled by these means, the workers shall be provided with appropriate, well-maintained, personal protective equipment.' [Supplier's Corporate Social Responsibility, N/A: convergencemedia.boe.com.cn] • Not Met: Injury rate disclosures and lost days (or near miss disclosures) for the last reporting period • Not Met: Fatalities disclosures for lasting reporting period • Not Met: Occupational disease rates for the last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How working with suppliers on H&S: The Company indicates in its The Management Regulations of BOE Supplier's Corporate Social Responsibility that '8 Suppliers shall establish a system of investigation, analysis and statistics of work-related injuries (including occupational diseases) to reduce the incidence of accidents and work-related injuries.' However, not clear how the company is supporting suppliers in this process. [Supplier's Corporate Social Responsibility, N/A: convergencemedia.boe.com.cn] • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provide analysis of trends in progress made
D.4.8.a	Women's rights (in own production or manufacturing operations)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Process to stop harassment and violence against women: The Company indicates it 'It forbids the use of violence, threats or unlawful restrictions on personal freedom to force employees to work, and to restrict the liberty of employees to work or resign. BOE is strictly prohibits corporal punishment, intimidation, harassment, abuse, and any act that discriminates against employees'. However, it is not clear its processes to prohibit harassment, intimidation and violence against women. [2019 Sustainability Report, 2020: waterdrop.cc] • Not Met: Working conditions take account of gender • Not Met: Measures and steps to address gender pay gap at all levels of employment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Provides analysis of trends demonstrating closing gender pay gap

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.8.b	Women's rights (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Women's rights in codes or contracts: Company states that 'Women have the equal employment opportunities with men, except for the type of work or posts unsuitable for women according to the local regulations. Suppliers shall prohibit female workers from engaging in banned labor required by local regulations, and prohibit female workers from engaging in high, low temperature, cold water and other banned labor required by local regulations during menstruation or pregnancy. Suppliers shall prohibit female workers from engaging in banned labor required by local regulations, working overtime or night shifts during the period of breast-feeding infants under one year old.' However, the company's reference to local regulations shows there is no clear commitment to women's rights. [Supplier's Corporate Social Responsibility, N/A: convergencemedia.boe.com.cn] • Not Met: How working with suppliers on women's rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provide analysis of trends in progress made
D.4.9.a	Working hours (in own production or manufacturing operations)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Respects max hours, min breaks and rest periods in its own operations • Not Met: Assesses ability to comply with its commitments when allocating work/targets <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: How it implements and checks this in its operations
D.4.9.b	Working hours (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Working hours in codes or contracts • Not Met: How working with suppliers on working hours <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by excessive working hours • Not Met: Provide analysis of trends in progress made
D.4.10.a	Responsible mineral sourcing: Arrangements with suppliers and smelters/refiners in the mineral resource supply chains	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Due diligence in accordance with OECD Guidance in supplier contracts: In its Conflict Management Policy, which is in the 2019 Sustainability Report, the Company indicates that 'Suppliers shall ensure that the gold, tantalum, tungsten, tin, and cobalt used or contained in the products and packages delivered to BOE are not "conflict minerals" from the areas controlled by any armed forces in the Democratic Republic of the Congo or its neighbouring countries. Suppliers shall appoint the policies on conflict minerals in accordance with OECD Due Diligence Guidance, and convey the policies to next-level suppliers'. However, it is not clear it incorporates into commercial contracts/written agreements with suppliers requirements to conduct due diligence in accordance with the OECD Guidance for at least 3TG. [2019 Sustainability Report, 2020: waterdrop.cc] • Not Met: Works with smelters/refiners and suppliers to build capacity <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Contractual requirement to disclosure smelter/refiner information • Not Met: Contractual requirement covers all minerals
D.4.10.b	Responsible mineral sourcing: Risk identification and responses in mineral supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Risk identification and disclosure in line with OECD Guidance • Not Met: Identification of smelter/refiners and OECD Guidance: The Company states that 'BOE uses the RMI-CMRT form to conduct conflict mineral survey in the supply chain every year. In 2019, BOE investigated 110 suppliers of resistors, inductors, capacitors, IC, LED, connectors and other products that may contain gold, tantalum, tungsten, tin and cobalt. According to the research results, the minerals mentioned above in BOE's raw materials come from 276 RMI qualified smelters, which meet BOE's supply standards.' However, no evidence found on how the company assessed and determined that those smelters carried out due diligence processes covered by the OECD Guidance. [2019 Sustainability Report, 2020: waterdrop.cc] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses smelters/refiners judged in line with OECD Guidance • Not Met: Risk identification and disclosure covers all minerals

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.10.c	Reporting on responsible sourcing of minerals	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes mineral risk management plan for supply chain: The Company indicates that 'BOE uses the RMI-CMRT form to conduct conflict mineral survey in the supply chain every year'. However, it is not clear the steps the company takes to manage and respond to risks in its mineral supply chain. [2019 Sustainability Report, 2020: waterdrop.cc] • Not Met: Monitoring, tracking and whether better risk prevention/mitigation over time • Not Met: Disclose better risk prevention/mitigation over time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Suppliers and stakeholders engaged in risk management strategy: In its Conflict Management Policy, which is in the 2019 Sustainability Report, the Company indicates that 'Suppliers shall ensure that the gold, tantalum, tungsten, tin, and cobalt used or contained in the products and packages delivered to BOE are not "conflict minerals" from the areas controlled by any armed forces in the Democratic Republic of the Congo or its neighbouring countries. Suppliers shall appoint the policies on conflict minerals in accordance with OECD Due Diligence Guidance, and convey the policies to next-level suppliers. Suppliers shall investigate the supply chain in detail, identify and trace the sources of gold, tantalum, tungsten, tin, and cobalt, ensuring the legitimacy of the raw materials source. Suppliers shall truthfully'. However, the Company should include evidence of consultation with suppliers and stakeholders about the approach to follow, not just indicating which are the requirements for suppliers. No further evidence found. [2019 Sustainability Report, 2020: waterdrop.cc] • Not Met: Risk management and response processes cover all minerals

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		No allegations meeting the CHRB severity threshold were found, and so the score of 5.04 out of 80 points scored in themes A-D has been applied to produce a score of 1.26 out of 20 points for theme E.

Disclaimer

A score of zero for a particular indicator does not mean that bad practices are present. Rather it means that we have been unable to identify the required information in public documentation.

See the 2020 Key Findings report and the 2019 technical annex for more details of the research process.

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As WBA, we want to emphasise that the results will always be a proxy for good human rights management, and not an absolute measure of performance. This is because there are no fundamental units of measurement for human rights. Human rights assessments are therefore necessarily more subjective than objective. The Benchmark also captures only a snap shot in time. We therefore want to encourage companies, investors, civil society and governments to look at the broad performance bands that companies are ranked within rather than their precise score because, as with all measurements, there is a reasonably wide margin of error possible in interpretation. We also want to encourage a greater analytical focus on how scores improve over time rather than upon how a company compares to other companies in the same industry today. The spirit of the exercise is to promote continual improvement via an open assessment process and a common understanding of the importance of the UN Guiding Principles on Business and Human Rights.

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