

**Company Name** Largan Precision  
**Industry** ICT (Own operations and Supply Chain)  
**Overall Score** 5.4 out of 100

Theme Score	Out of	For Theme
0.0	10	A. Governance and Policies
0.0	25	B. Embedding Respect and Human Rights Due Diligence
1.5	20	C. Remedies and Grievance Mechanisms
2.8	25	D. Performance: Company Human Rights Practices
1.1	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"> <li>• Not Met: General HRs commitment</li> <li>• Not Met: Universal Declaration of Human rights (UDHR)</li> <li>• Not Met: International Bill of Human Rights</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Commitment to the UNGPs</li> <li>• Not Met: Commitment to the OECD Guidelines for Multinational Enterprises</li> </ul>
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"> <li>• Not Met: Company has a commitment to the ILO Core: The Company's CSR covers each ILO Core commitment: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. However, CSR reports are not considered suitable source for policy statements under CHRB's revised approach. [CSR 2020, 13/07/2021: <a href="http://largan.com.tw">largan.com.tw</a>]</li> <li>• Not Met: Company has a explicit commitment to All four ILO Core: The Company indicates on its CSR, which is found on its CSR Report, their commitments: do not employ child labourers under the age of 16, no forced labour, no discrimination, respect employee's freedom of association and collective bargaining. However, CSR reports are not considered suitable source for policy statements under CHRB's revised approach. [CSR 2020, 13/07/2021: <a href="http://largan.com.tw">largan.com.tw</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Company expect suppliers to commit to ILO Core</li> <li>• Not Met: Company explicitly list All four ILO for suppliers</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	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"> <li>• Not Met: Commitment to respect H&amp;S of workers: The EHS policy states that 'Largan Precision has built, documented, implemented, and improved environmental management systems and chosen the most suitable way to meet the requirements of ISO 45001 and OHSAS 18001'. It includes: 'Prevent pollution and hazard and continue to improve; Comply with ESH regulations &amp; customer requirements; Provide resources to increase ESH performance; Reduce ESH risk; Control waste materials, pollution and accidents effectively; Encourage employees to consult and participate in ESH activities; Use of energy resources efficiently'.</li> </ul> <p>However, no publicly available policy statement committing it to respect the health and safety of workers found. [EHS Policy, N/A: <a href="http://largan.com.tw">largan.com.tw</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Expect suppliers to commit to H&amp;S of their workers</li> <li>• Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week</li> </ul>
A.1.3.a.ICT	Commitment to respect human rights particularly relevant to the industry – responsible sourcing of minerals (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"> <li>• Not Met: Responsible mineral sourcing: The Company indicates, on its Statement of Mineral Conflict-Free, that 'The Company does not accept illegal mining of gold (Au), tantalum (Ta), tungsten (W), tin (Sn), cobalt (Co), palladium (Pd) from the DRC and neighboring conflict areas'. However, no publicly available policy statement found committing it to the responsible sourcing of minerals. Although CSR reports are not considered suitable documents for this indicator under CHRB's revised methodology, the Company issued its policy within this document. [CSR 2020, 13/07/2021: <a href="http://largan.com.tw">largan.com.tw</a>]</li> <li>• Not Met: Based on OECD Guidance</li> <li>• Not Met: Requires suppliers to commit to responsible mineral sourcing: The Company indicates, on its Statement of Mineral Conflict-Free, that 'The Company and its suppliers are willing to take a responsibility for society and environmental protection jointly. The Company does not accept illegal mining of gold (Au), tantalum (Ta), tungsten (W), tin (Sn), cobalt (Co), palladium (Pd) from the DRC and neighboring conflict areas. The Company must inform and ask its suppliers to fulfill the preceding statement'. However, it is not clear that the Company requires its suppliers to follow the company's responsible sourcing policy or the company requires its suppliers to follow the OECD Guidance. Although CSR reports are not considered suitable documents for this indicator under CHRB's revised methodology, the Company issued its policy within this document. [CSR 2020, 13/07/2021: <a href="http://largan.com.tw">largan.com.tw</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commits to follow OECD Guidance for all minerals</li> <li>• Not Met: Suppliers expected to make similar requirements of their suppliers</li> </ul>
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"> <li>• Not Met: Women's rights</li> <li>• Not Met: Children's rights</li> <li>• Not Met: Migrant worker's rights</li> <li>• Not Met: Expects suppliers to respect at least one of these rights</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: CEDAW/Women's Empowerment Principles</li> <li>• Not Met: Child Rights Convention/Business Principles</li> <li>• Not Met: Convention on migrant workers</li> <li>• Not Met: Expecting suppliers to respect these rights</li> </ul>
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"> <li>• Not Met: The Company commits to remedy</li> <li>• Not Met: Company expect suppliers to make this commitment</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Collaborating with other remedy initiatives</li> <li>• Not Met: Work with suppliers to remedy impact</li> </ul>
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"> <li>• Not Met: Zero tolerance attacks on HRs Defenders (HRDs)</li> <li>• Not Met: Company expect suppliers to make this commitment</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Work with HRD to create safe and enabling environment</li> </ul>

## A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Board level responsibility for HRs</li> <li>• Not Met: Describe HR expertise of Board member</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Speeches/letters by Board members or CEO</li> </ul>
A.2.2	Board responsibility	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Board/Committee review HRs strategy</li> <li>• Not Met: Examples/trends re HR discussion in the last reporting period</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: How affected stakeholders/HR experts informed discussions</li> </ul>
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Incentives for at least one board member</li> <li>• Not Met: At least one key HR risk, beyond employee H&amp;S</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Performance criteria made public</li> <li>• Not Met: Review of other board performance criteria</li> </ul>
A.2.4	Business model strategy and risks	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Board process to review bussiness model and strategy</li> <li>• Not Met: Describe frequency and triggers for reviewing</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Example of actions decided</li> </ul>

## 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Score of 1 on A.1.2.a</li> <li>• Not Met: Senior responsibility for HR implementation and decision making</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: How it assigns Day-to-day responsibility</li> <li>• Not Met: Day-to-day resources and expertise allocation in own ops</li> <li>• Not Met: Resources and expertise allocation in the supply chain</li> </ul>
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Senior manager incentives for human rights</li> <li>• Not Met: At least one key HR risk, beyond employee H&amp;S</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Performance criteria made public</li> <li>• Not Met: Review of other senior management performance</li> </ul>
B.1.3	Integration with enterprise risk management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: HR risks is integrated as part of enterprise risk system</li> <li>• Not Met: Provides an example</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Audit Ctte or independent risk assessment</li> </ul>
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Score of 1 on A.1.2.a: See indicator A.1.2.a</li> <li>• Not Met: Communicates its policy to all workers in own operations</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Communication of policy commitments to stakeholder</li> <li>• Not Met: How policy commitments are made accessible to audience</li> </ul>
B.1.4.b	Communication /dissemination of policy commitment(s)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Meets ILO requirement for suppliers on A.1.2.a: See indicator A.1.2.a</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Steps to communicate policy commitments to supply chain</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	to business relationships		<ul style="list-style-type: none"> <li>• Not Met: Requires suppliers to communicate policy requirements</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: How HR commitments made binding/contractual</li> <li>• Not Met: Company requires suppliers to cascade down to their suppliers</li> </ul>
B.1.5	Training on Human Rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a</li> <li>• Not Met: How workers are trained on HR policy commitments</li> <li>• Not Met: Trains relevant managers including procurement</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Score of 2 on A.1.2.a</li> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Trains suppliers to meet company's HR commitment</li> <li>• Not Met: Disclose % trained</li> </ul>
B.1.6	Monitoring and corrective actions	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a</li> <li>• Not Met: Monitoring implementation of HR policy commitments across global ops and supply chain</li> <li>• Not Met: Proportion of supply chain monitored</li> <li>• Not Met: Describe how workers are involved in monitoring</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Score of 2 on A.1.2.a</li> <li>• Not Met: Describes corrective action process</li> <li>• Not Met: Disclose findings and number of corrective action</li> </ul>
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"> <li>• Not Met: HR affects selection of suppliers</li> <li>• Not Met: HR affects on-going supplier relationships</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describe positive incentives offered to respect human rights</li> <li>• Not Met: Working with suppliers to meet HR requirements</li> </ul>
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"> <li>• Not Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years</li> <li>• Not Met: Discloses stakeholders that HRs may be affected</li> <li>• Not Met: Provides two examples of engagement with stakeholders</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Analysis of stakeholder views on company's HR issues</li> <li>• Not Met: Describe how views influenced company's HR approach</li> </ul>

## 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"> <li>• Not Met: Identifying risks in own operations</li> <li>• Not Met: Identifying risks through relevant business relationships</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts</li> <li>• Not Met: Triggered by new circumstances</li> <li>• Not Met: Describes risks identified</li> </ul>
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"> <li>• Not Met: Describe process for assessment of HR risks and discloses salient HR issues</li> <li>• Not Met: How process applies to supply chain</li> <li>• Not Met: Public disclosure of the results of HR assessment</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: How it involved affected stakeholders in the assessment</li> </ul>
B.2.3	Integrating and acting on human rights risks and	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Action Plans to mitigate risks</li> <li>• Not Met: Description of how global system applies to supply chain</li> <li>• Not Met: Example of actions decided on at least 1 salient HR issues</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	impact assessments		Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Involve stakeholders in decisions about actions: The company states: "Largan publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of Largan and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the Largan's management and performance. In our professional opinion the report covers the Largan's material issues." However, it is not clear if this is related to DD process and if so, how stakeholders are involved. [CSR 2020, 13/07/2021: <a href="http://largan.com.tw">largan.com.tw</a>]</li> </ul>
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"> <li>• Not Met: System for tracking or monitor if actions taken are effective</li> <li>• Not Met: Lessons learnt from checking system effectiveness</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Involve stakeholders in evaluation of actions taken</li> </ul>
B.2.5	Communicating on human rights impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Provides two examples of comms with stakeholders</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describe challenges to effective comms and how it is working to address them</li> </ul>

### 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 <ul style="list-style-type: none"> <li>• Met: Channel accessible to all workers: The Company states that if employees have concern over employee-employer relationship, benefits, job related, working environment, personal health issues, etc., they can provide feedback through the channels, such as phone and email, and a designated associate will be assigned accordingly. [Corporate Governance, 22/04/2019: <a href="http://largan.com.tw">largan.com.tw</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Channel is available in all appropriate languages and workers aware</li> <li>• Not Met: Describe how workers in the supply chain have access to grievance mechanism</li> <li>• Not Met: Expect Suppliers to convey expectation to their own suppliers</li> </ul>
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism for community</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describes accessibility and local languages and stakeholder awareness</li> <li>• Not Met: Communities access mechanism direct or through suppliers</li> <li>• Not Met: Expect supplier to convey expectation to their own suppliers</li> </ul>
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 <ul style="list-style-type: none"> <li>• Not Met: Engages users to create or assess system</li> <li>• Not Met: Examples (at least two) of how they do this</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Engages with potential or actual users on the improvement of the mechanism</li> <li>• Not Met: Provides user engagement example (at least two) on improvement</li> </ul>
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 <ul style="list-style-type: none"> <li>• Not Met: Response timescales and how complainants will be informed</li> <li>• Not Met: Describe support (technical, financial, etc) available for equal access by complainants</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describe types of outcome to complainant through use of mechanism</li> <li>• Not Met: Escalation to senior/independent level</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.5	Prohibition of retaliation for raising complaints or concerns	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"> <li>• Met: Public statement prohibiting retaliation: The company states that: "Employees or potential employees shall not be subject to dismissal, blacklisting, discrimination, harassment, intimidation, retaliation, or other employment decisions against any such employee or potential employee who, in good faith, submits any question, suggestion, complaint, or grievance to a supervisor or managers, or participates in any way in the investigation or handling of any of them." However, this statement refers only to employees or potential employees and not to other stakeholders. [CSR 2020, 13/07/2021: <a href="http://largan.com.tw">largan.com.tw</a>]</li> <li>• Not Met: Practical measures to prevent retaliation</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Company indicate it will not retaliate against workers/stakeholders</li> <li>• Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders</li> </ul>
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	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"> <li>• Not Met: Complainants not asked to waive rights</li> <li>• Not Met: Company does not require confidentiality provisions</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Will work with state based non judicial mechanisms</li> <li>• Not Met: Example of issue resolved (if applicable)</li> </ul>
C.7	Remedying adverse impacts	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"> <li>• Not Met: Describes how remedy has been provided</li> <li>• Not Met: Says how it would provide remedy for victims if no adverse impact identified</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Changes to systems, processes and practices to stop similar impact</li> <li>• Not Met: Describe approach to monitoring implementation of agreed remedy</li> <li>• Not Met: Approach to learning from incident to prevent future impacts</li> </ul>
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	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"> <li>• Not Met: Number grievances filed, addressed or resolved and outcome achieved: Company states that: "In 2020, a total of 56 opinion letters were received, and all were resolved as scheduled. The processing results will be reported back to the reporter or by the public announcement (in an anonymous letter)." However, not clear how the number of Human rights grievances received and addressed / resolved. [CSR 2020, 13/07/2021: <a href="http://largan.com.tw">largan.com.tw</a>]</li> <li>• Not Met: How lessons from mechanism improve management system</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Evaluation of the channel/mechanism and changes made as result</li> <li>• Not Met: Describes procedures to address delays of outcomes agreed with stakeholders</li> </ul>

#### 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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Pays living wage or sets target date: The company states that: "Largan has participated in the international labor conventions, the Responsible Business Alliance (RBA), and is committed to complying with Taiwan's labor-related laws. The regulations of labor human protection management consist of working hours and wages [...]" However, this contains no clear commitment to pay living wages. [CSR 2020, 13/07/2021: <a href="http://largan.com.tw">largan.com.tw</a>]</li> <li>• Not Met: Describes how living wage determined [CSR 2020, 13/07/2021: <a href="http://largan.com.tw">largan.com.tw</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Paying living wage</li> <li>• Not Met: Definition of living wage reviewed with unions</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.1.b	Living wage (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"> <li>• Not Met: Discloses living wage requirements in supplier code or contracts: The company has its principles aligned with the RBA Code Of Conduct, which says: "Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits." However, this is no clear requirement to pay a living wage. [RESPONSIBLE BUSINESS ALLIANCE CODE OF CONDUCT, 2021: <a href="https://responsiblebusiness.org">responsiblebusiness.org</a>]</li> <li>• Not Met: Improving living wage practices of suppliers</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of number affected by payment below living wage</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
D.4.2	Aligning purchasing decisions with 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"> <li>• Not Met: Avoids business model pressure on HRs (purchasing practices)</li> <li>• Not Met: Practices adopted to pay suppliers in line with agreed timeframes</li> <li>• Not Met: Review own operations to mitigate negative impact</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Examples of how it assessed, addressed and change purchasing practices</li> </ul>
D.4.3	Mapping and disclosing the supply chain	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): The company provides a list called "Number of domestic and overseas supplier in 2020", which features: 38 suppliers of raw materials; 122 suppliers of workpiece; 1575 suppliers of purchased goods; 88 suppliers of engineering; 17 suppliers of waste management; all of them called domestic suppliers. In this list are also 113 suppliers overseas and 1953 suppliers overall amounts. [CSR 2020, 13/07/2021: <a href="https://largan.com.tw">largan.com.tw</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses names and locations of significant parts of SP and why</li> <li>• Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities</li> </ul>
D.4.4.a	Prohibition of child labour: Age verification and corrective actions (in own production or manufacturing operations)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Does not use child labour: The company states that "The 'Management for Recruitment and Appointment' clearly reveals standards such as the prohibition of child labor [...]" [CSR 2020, 13/07/2021: <a href="https://largan.com.tw">largan.com.tw</a>]</li> <li>• Met: Age verification of workers recruited: The company states as its mitigation measure for child labour "Confirm the original identity card of the interviewee" [CSR 2020, 13/07/2021: <a href="https://largan.com.tw">largan.com.tw</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Remediation if children identified</li> </ul>
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"> <li>• Met: Child Labour rules in codes or contracts: The company has its principles aligned with the RBA Code Of Conduct, which says: "Child labor is not to be used in any stage of manufacturing. The term "child" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Participants shall implement an appropriate mechanism to verify the age of workers. [...] If child labor is identified, assistance/remediation is provided." [RESPONSIBLE BUSINESS ALLIANCE CODE OF CONDUCT, 2021: <a href="https://responsiblebusiness.org">responsiblebusiness.org</a>]</li> <li>• Not Met: How working with suppliers on child labour [RESPONSIBLE BUSINESS ALLIANCE CODE OF CONDUCT, 2021: <a href="https://responsiblebusiness.org">responsiblebusiness.org</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of number affected by child labour in supply chain</li> <li>• Not Met: Analysis of trends in progress made</li> </ul>
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"> <li>• Not Met: Job seekers and workers do not pay recruitment fee</li> <li>• Not Met: Commits to fully reimbursing if they have paid</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: How practices are implemented and monitored for agencies, labour brokers or recruiters</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.5.b	Prohibition of forced labour: Recruitment fees and costs (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"> <li>• Met: Debt and fees rules in codes or contracts: The company has its principles aligned with the RBA Code Of Conduct, which says: "Workers shall not be required to pay employers' agents or sub-agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker." [RESPONSIBLE BUSINESS ALLIANCE CODE OF CONDUCT, 2021: <a href="https://responsiblebusiness.org">responsiblebusiness.org</a>]</li> <li>• Not Met: How working with suppliers on debt &amp; fees</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by payment of recruitment fees</li> <li>• Not Met: Analysis of trends in progress made</li> </ul>
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"> <li>• Not Met: Pays workers in full and on time</li> <li>• Not Met: Payslips show any legitimate deductions</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: How these practices are monitored for agencies, labour brokers or recruiters</li> </ul>
D.4.5.d	Prohibition of forced labour: Wage practices (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"> <li>• Met: Requirement for suppliers to pay workers in full and on time in codes or contracts: The company has its principles aligned with the RBA Code Of Conduct, which says: "For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed." [RESPONSIBLE BUSINESS ALLIANCE CODE OF CONDUCT, 2021: <a href="https://responsiblebusiness.org">responsiblebusiness.org</a>]</li> <li>• Not Met: How working with supply chain to pay workers regularly and on time</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by failure to pay directly</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
D.4.5.e	Prohibition of forced labour: Restrictions on workers (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"> <li>• Not Met: Does not retain documents or restrict movement</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: How these practices are monitored for agencies, labour brokers or recruiters</li> </ul>
D.4.5.f	Prohibition of forced labour: Restrictions on workers (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"> <li>• Met: Free movement rules in codes or contracts: The company has its principles aligned with the RBA Code Of Conduct, which says: "Employers, agents, and sub-agents' may not hold or otherwise destroy, conceal, or confiscate identity or immigration documents, such as government-issued identification, passports, or work permits. Employers can only hold documentation if such holdings are required by law." [RESPONSIBLE BUSINESS ALLIANCE CODE OF CONDUCT, 2021: <a href="https://responsiblebusiness.org">responsiblebusiness.org</a>]</li> <li>• Not Met: How working with suppliers on free movement</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by retaining docs or restricting movement</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
D.4.6.a	Freedom of association and collective bargaining (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"> <li>• Not Met: Commits not to interfere with union rights / Steps to avoid intimidation or retaliation</li> <li>• Not Met: Discloses % total direct operations covered by collective CB agreements</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.6.b	Freedom of association and collective bargaining (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"> <li>• Not Met: FoA &amp; CB rules in codes or contracts: The company has its principles aligned with the RBA Code Of Conduct, which says: "In conformance with local law, participants shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities." However, it is not clear whether the Company is requiring to respecting those rights in all contexts, as it indicates 'in conformance with local law'. [RESPONSIBLE BUSINESS ALLIANCE CODE OF CONDUCT, 2021: <a href="https://responsiblebusiness.org">responsiblebusiness.org</a>]</li> <li>• Not Met: How working with suppliers on FoA and CB</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
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"> <li>• Met: Describes process to identify H&amp;S risks and impacts: The company says that "Largan promises to provide employees with safe, healthy, and high-quality work while maintaining the safety of contractors and visitors. Following the 'ISO 45001 Occupational Health and Safety Management Systems' and the 'Occupational Safety and Health Regulations' it formulates occupational safety and health regulations, assists the department in identifying operational hazards and establishing safe operation standards. We conduct the evaluation and control risks to improve occupational safety and health performance, moving toward the goal of 'zero accidents.'" [RESPONSIBLE BUSINESS ALLIANCE CODE OF CONDUCT, 2021: <a href="https://responsiblebusiness.org">responsiblebusiness.org</a>]</li> <li>• Met: Injury Rate or Lost days or Near Miss disclosures for last reporting period: The company recorded an injury frequency rate of 2.42 [CSR 2020, 13/07/2021: <a href="https://largan.com.tw">largan.com.tw</a>]</li> <li>• Met: Discloses Fatalities for last reporting period: The company has an occupational injury death rate, and said that in 2020 there were no deaths. [CSR 2020, 13/07/2021: <a href="https://largan.com.tw">largan.com.tw</a>]</li> <li>• Not Met: Occupational disease rate for last reporting period</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Set targets for H&amp;S performance</li> <li>• Not Met: Met targets or explain why not or what is doing to improve management systems</li> </ul>
D.4.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (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"> <li>• Not Met: Sets out clear Health and Safety requirements</li> <li>• Not Met: Injury rate disclosures and lost days (or near miss disclosures) for the last reporting period</li> <li>• Not Met: Fatalities disclosures for lasting reporting period</li> <li>• Not Met: Occupational disease rates for the last reporting period</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: How working with suppliers on H&amp;S</li> <li>• Not Met: Assessment of the number affected by H&amp;S issues in the SP</li> <li>• Not Met: Provide analysis of trends in progress made</li> </ul>
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"> <li>• Not Met: Process to stop harassment and violence against women</li> <li>• Not Met: Working conditions take account of gender</li> <li>• Not Met: Measures and steps to address gender pay gap at all levels of employment</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Provides analysis of trends demonstrating closing gender pay gap</li> </ul>
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"> <li>• Not Met: Women's rights in codes or contracts</li> <li>• Not Met: How working with suppliers on women's rights</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment on the number affected by discrimination or unsafe working conditions</li> <li>• Not Met: Provide analysis of trends in progress made</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.9.a	Working hours (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"> <li>• Not Met: Respects max hours, min breaks and rest periods in its own operations</li> <li>• Not Met: Assesses ability to comply with its commitments when allocating work/targets</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: How it implements and checks this in its operations</li> </ul>
D.4.9.b	Working hours (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"> <li>• Not Met: Working hours in codes or contracts</li> <li>• Not Met: How working with suppliers on working hours</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Assessment of number affected by excessive working hours</li> <li>• Not Met: Provide analysis of trends in progress made</li> </ul>
D.4.10.a	Responsible mineral sourcing: Arrangements with suppliers and smelters/refiners in the mineral resource supply chains	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Due diligence in accordance with OECD Guidance in supplier contracts</li> <li>• Not Met: Works with smelters/refiners and suppliers to build capacity</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Contractual requirement to disclosure smelter/refiner information</li> <li>• Not Met: Contractual requirement covers all minerals</li> </ul>
D.4.10.b	Responsible mineral sourcing: Risk identification and responses in mineral supply chain	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Risk identification and disclosure in line with OECD Guidance</li> <li>• Not Met: Identification of smelter/refiners and OECD Guidance</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Discloses smelters/refiners judged in line with OECD Guidance</li> <li>• Not Met: Risk identification and disclosure covers all minerals</li> </ul>
D.4.10.c	Reporting on responsible sourcing of minerals	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Describes mineral risk management plan for supply chain</li> <li>• Not Met: Monitoring, tracking and whether better risk prevention/mitigation over time</li> <li>• Not Met: Disclose better risk prevention/mitigation over time</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Suppliers and stakeholders engaged in risk management strategy</li> <li>• Not Met: Risk management and response processes cover all minerals</li> </ul>

## 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 4.31 out of 80 points scored in themes A-D has been applied to produce a score of 1.08 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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