

**Corporate Human Rights Benchmark  
2023 Company Scorecard**

**Company name** Anhui Conch Cement  
**Sector** Extractives  
**Overall score** 0.7 out of 100

Theme score	Out of	For theme
0.0	10	A. Governance and Policy Commitments
0.0	25	B. Embedding Respect and Human Rights Due Diligence
0.0	20	C. Remedies and Grievance Mechanisms
0.7	25	D. Performance: Company Human Rights Practices
0.0	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 Policy Commitments (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	<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: General HRs commitment: The Company indicates that 'we strictly observe the laws and regulations related to labor and social welfare [...] Besides, we strictly implement the paid vacation system for employees to protect their legitimate rights and interests'. The Chairman message also indicates that 'we value and protect the basic rights and interests of employees'. However, no evidence found of a policy commitment to respect human rights. [2021 Social Responsibility report, 25/03/2022: <a href="http://conch.cn">conch.cn</a>]</li> <li>• Not Met: Universal Declaration of Human rights (UDHR)</li> <li>• Not Met: International Bill of Human Rights</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to UNGPs</li> <li>• Not Met: Commitment to OECD MNE Guidelines</li> </ul>
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	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 ILO core principles</li> <li>• Not Met: Explicitly lists all four ILO core principles: The Company indicates that 'Conch Cement adheres to the principle of equal employment, actively creates a diverse and inclusive workplace and prohibits employment discrimination. [...]. At the same time, Conch Cement strictly abides by the Law of the People's Republic of China on the Protection of Minors and other relevant laws and regulations of the countries where overseas projects are located, prohibits employing any child labour and forced labour, and has established a strict recruitment review</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>mechanism for periodical review of the recruitment procedures and employment data to ensure employment compliance'. No evidence found, however, of a formal policy statement of commitment to each ILO core labour area. Current evidence is extracted from the social responsibility report, which is not considered a formal policy document according to CHRB standards. [2021 Social Responsibility report, 25/03/2022: <a href="http://conch.cn">conch.cn</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Expects BPs/JVs to commit to ILO core principles</li> <li>• Not Met: Explicitly lists all four ILO core principles for BPs/JVs: The Social responsibility report indicates that 'we implement ESG admission evaluation mechanism for suppliers, and carry out comprehensive evaluation from the perspective of [...] labor rights and other aspects'. However, no explicit policy requirement for extractive business partners to respect each ILO core area of fundamental rights. [2021 Social Responsibility report, 25/03/2022: <a href="http://conch.cn">conch.cn</a>]</li> </ul>
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 Company indicates that it 'strictly abides by national laws and regulations of business areas, such as the Law on Work Safety, the Law on Penalties for Administration of Public Security, the Criminal Law and the Measures for Implementation of Work Safety Licenses of Non-coal Mines, and timely revises the documents associated with safety management system, responsibility system for work safety, etc. However, no evidence found of a statement in a policy document committing to respect the health and safety of workers. Statements made in periodic reports are not considered a suitable source for policy indicators according to CHRB standards. [2021 Social Responsibility report, 25/03/2022: <a href="http://conch.cn">conch.cn</a>]</li> <li>• Not Met: Commitment to ILO working hours standards or 48 hour regular work week</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Expects BPs/JVs to commit to H&amp;S of workers: The Company indicates that 'We implement ESG admission evaluation mechanism for suppliers, and carry out comprehensive evaluation from the perspective of cooperation integrity, supply safety and business compliance, which covers clean employment, procedures for registration, environmental protection, traffic safety, resolution to climate change, labor rights and other aspects'. However, no evidence found of a formal policy statement expecting business partners to respecting health and safety of their employees. [2021 Social Responsibility report, 25/03/2022: <a href="http://conch.cn">conch.cn</a>]</li> <li>• Not Met: Expects BPs/JVs to commit to ILO working hours standards or 48 hour regular work week</li> </ul>
A.1.3.a.EX	Commitment to respect human rights particularly relevant to the sector – land, natural resources and indigenous peoples' rights (EX)	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 land ownership/natural resources as in VGGT</li> <li>• Not Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards</li> <li>• Not Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration</li> <li>• Not Met: Expects EX BPs to make these commitments</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing</li> <li>• Not Met: Commitment to respect the right to water</li> <li>• Not Met: Expects EX BPs to make these commitments</li> </ul>
A.1.3.b.EX	Commitment to respect human rights particularly relevant to the sector – security (EX)	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 Voluntary Principles on Security and HRs</li> <li>• Not Met: Uses only ICoCA members as security providers</li> <li>• Not Met: Commits to International Humanitarian Law</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Expects EX BPs to commit to 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: Commitment to remedy adverse HRs impacts</li> <li>• Not Met: Expects EX BPs to make this commitments</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to collaborate with judicial or non-judicial mechanisms</li> <li>• Not Met: Commitment to work with EX BPs on remedy</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.5	Commitment to respect the rights of human rights defenders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Zero tolerance of threats/attacks on HRDs</li> <li>• Not Met: Expects BPs to make this commitment</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Commitment to working with HRDs to create safe and enabling environment</li> </ul>

## A.2 Board Level Accountability (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: The Company indicates that they have an ESG Management Committee at a board level, however, no evidence that this Committee is tasked with governance oversight of respect for human rights was found. [List of directors, 13/07/2022: <a href="#">conch.cn</a>]</li> <li>• Not Met: Describes HRs expertise of Board member</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Board member/CEO signal importance of HRs in their communications</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: Process to review HRs strategy at board level</li> <li>• Not Met: Example of HRs issues/trends discussed in 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: Describes how affected stakeholders / HRs experts inform board 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: At least one board member incentive linked to HRs commitments</li> <li>• Not Met: Incentive scheme linked to key HRs risks beyond employee H&amp;S</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Performance criteria linked to HRs made public</li> <li>• Not Met: Review of other board incentives for coherence with HRs policies</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 business model and strategy for HRs risks</li> <li>• Not Met: Describes frequency and triggers for reviewing business model</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 resulting from reviews</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 HRs implementation and decision making</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describes day-to-day responsibility for implementing HRs commitments</li> <li>• Not Met: Day-to-day resources and expertise allocation in own operations</li> <li>• Not Met: Resources and expertise allocation with EX BPs</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 linked to HRs commitments: The Company indicates they conduct assessment incentives and constraints for the middle and senior managers through signing the "Liability for Annual Targets", which includes safety performance, and the annual salary is paid according to the results of the assessment. However, no evidence was found that the safety performance includes the safety of local communities or workers in the supply chain. [2022 ESG Report: <a href="#">conch.cn</a>] &amp; [2021 Social Responsibility report, 25/03/2022: <a href="#">conch.cn</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Incentive scheme linked to key HRs risks beyond employee H&amp;S</li> <li>• Not Met: Performance criteria linked to HRs made public</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Review of other senior management incentives for coherence with HRs policies</li> </ul>
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"> <li>• Not Met: HRs risks integrated as part of enterprise risk system</li> <li>• Not Met: Provides an example</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Risk assesment by Audit Committee or independent third party</li> </ul>
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"> <li>• Not Met: Score of 1 on A.1.2.a</li> <li>• Not Met: Communicates HRs policies to all workers in own operations</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Communicates HRs policies to stakeholders</li> <li>• Not Met: Example of how HRs policies are accessible for intended audience</li> </ul>
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"> <li>• Not Met: Meets ILO requirement for suppliers on A.1.2.a</li> <li>• Not Met: Describes steps to communicate HRs policies to EX BPs</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how HRs policies are contractual/binding for suppliers</li> <li>• Not Met: Requires EX BPs to cascade contractual/binding HRs policies to their BPs</li> </ul>
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"> <li>• Not Met: Score of at least 1 on A.1.2.a</li> <li>• Not Met: Describes how workers are trained on HRs policy commitments</li> <li>• Not Met: Trains relevant managers including security on HRs</li> </ul> <p>Score 2</p> <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 BPs to meet HRs commitments</li> <li>• Not Met: Discloses % suppliers trained</li> </ul>
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"> <li>• Not Met: Score of at least 1 on A.1.2.a</li> <li>• Not Met: Monitors implementation of HRs policy commitments across global ops and EX BPs</li> <li>• Not Met: Discloses % of EX BP's monitored</li> <li>• Not Met: Describes how workers are involved in monitoring</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Score of 2 on A.1.2.a</li> <li>• Not Met: Describes corrective actions process</li> <li>• Not Met: Discloses findings and number of correction action processes</li> </ul>
B.1.7	Engaging and terminating 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"> <li>• Not Met: HRs performance affects selection EX BPs</li> <li>• Not Met: HRs performance affects ongoing BPs relationships</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes positive HRs incentives for business relationships</li> <li>• Not Met: Works with EX BPs to meet HRs requirements</li> </ul>
B.1.8	Approach to engagement with affected 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"> <li>• Not Met: Describes how workers and communities identified and engaged in the last two years</li> <li>• Not Met: Discloses stakeholders whose HRs may be affected</li> <li>• Not Met: Provides two examples of engagement with stakeholders</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Analysis of stakeholder views on company's HRs issues</li> <li>• Not Met: Describes how stakeholders views influenced company's HRs 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	<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 process of identifying risks in own operations</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Describes process for identifying risks in EX BPs: The Company indicates that it identifies, determines and evaluates the ESG risks (which include risks to labor rights and interests of suppliers, such as illegal recruitment of child labor and forced labor) of suppliers through examination and verification of qualification, field visits, face-to-face communication, information collection, and background investigation, and supervises the major ESG risks of suppliers. However, no information was found relating to specific locations or activities. [2022 ESG Report: <a href="#">conch.cn</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describes global risk identification system incl. stakeholder consultation</li> <li>• Not Met: Describes how risk identification system is triggered by new circumstances</li> <li>• Not Met: Describes risks identified in relation to new circumstances</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: Describes assessment process and discloses salient HRs risks</li> <li>• Not Met: Describes how process applies to EX BPs: The Company states that it integrates ESG risk factors into the process of supplier assessment and that the ESG access evaluation and comprehensive assessment are conducted from the aspects of cooperation integrity, supply safety, and operational compliance, which covers clean employment, procedures for registration, labour rights and interests. However, no information was found on how the process applies to extractive business partners. [2022 ESG Report: <a href="#">conch.cn</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Public disclosure of results of HRs risk assessment</li> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Describes how assessment involved affected stakeholders</li> </ul>
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"> <li>• Not Met: Describes system to prevent, mitigate and remediate HRs issues</li> <li>• Not Met: Describes how global system applies to EX BPs</li> <li>• Not Met: Example of actions decided on at least 1 salient HRs issue</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Describes how stakeholders involved in decisions about actions taken</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: Describes system for evaluation effectiveness of actions</li> <li>• Not Met: Example of lessons learned from evaluation effectiveness of actions</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Involves stakeholders in evaluation effectiveness of actions</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: Describes 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 mechanism(s) for workers	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 accessible to all workers: The Company indicates they have a Whistle blower system, however, no evidence was found that they provide a grievance mechanism open to complaints beyond corruption issues. [2021 Social Responsibility report, 25/03/2022: <a href="#">conch.cn</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism available in appropriate languages and workers made aware</li> <li>• Not Met: Describes how workers in EX BPs access grievance mechanism</li> <li>• Not Met: Expects EX BPs to convey expectation to their BPs</li> </ul>
C.2	Grievance mechanism(s) for external	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 accessible to all external individuals and communities</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	individuals and communities		Score 2 <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware</li> <li>• Not Met: Describes how external individuals/communities access grievance mechanism</li> <li>• Not Met: Expects EX BPs to convey expectation to their BPs</li> </ul>
C.3	Users are involved in the design and performance of the 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: Describes how users engaged on design and performance</li> <li>• Not Met: Provides user engagement examples (at least two) on design and performance</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describes how users engaged on improvement of mechanism</li> <li>• Not Met: Provides user engagement examples (at least two) on improvement</li> </ul>
C.4	Procedures related to the mechanism(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: Describes procedure and timescales for managing complaints or concerns</li> <li>• Not Met: Describes technical, financial, advisory support to enable equal access</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: Describes escalation to senior levels / independent adjudicators</li> </ul>
C.5	Prohibition of retaliation for raising complaints or concerns	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Public statement prohibiting retaliation against workers/stakeholders</li> <li>• Not Met: Describes practical measures to prevent retaliation</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Specifies no legal action, firing or violence</li> <li>• Not Met: Expects EX BPs to prohibit retaliation against workers/stakeholders</li> </ul>
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"> <li>• Not Met: Complainants not asked to waive legal rights</li> <li>• Not Met: Does not require confidentiality provisions</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Cooperates with state based non judicial mechanisms</li> <li>• Not Met: Example of issue resolved (if applicable)</li> </ul>
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"> <li>• Not Met: Describes approach taken to remedy adverse HRs impacts</li> <li>• Not Met: Describes how remedy would be provided if no adverse impact identified</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describes changes to systems, processes and practices to prevent future impacts</li> <li>• Not Met: Describes approach to monitoring/implementing agreed remedy</li> <li>• Not Met: Describes approach to learning from incidents if no adverse impacts identified</li> </ul>
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"> <li>• Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved</li> <li>• Not Met: Example of how lessons from mechanism improved HRs management system</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describes process to evaluate mechanism and changes made as a 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.3.1	Living wage (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Pays living wage or sets time-bound target</li> <li>• Not Met: Describes how living wage determined</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Achieved paying living wage</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Reviews definition living wage with unions</li> </ul>
D.3.2	Transparency and accountability (in own extractive operations, which includes JVs)	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: Member of EITI</li> <li>• Not Met: Reports of taxes and revenues beyond legal minimums</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Reports taxes and revenue by country</li> <li>• Not Met: Steps taken to promote transparency in non EITI countries</li> <li>• Not Met: Provides example of contracts for terms of exploitation for countries without disclosure requirements</li> </ul>
D.3.3	Freedom of association and collective bargaining (in own extractive operations, which includes JVs)	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: Measures to prohibit violence/retaliation against workers for joining trade union: The Company indicates that 'the proportion of employees participating in labor unions in subsidiaries eligible for unionization reaches 100%'. However, it is not clear what proportion of the Company's workforce are unionised. A disclosure of steps taken to avoid intimidation or retaliation against workers who wish to join a union was not found. [2021 Social Responsibility report, 25/03/2022: <a href="#">conch.cn</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses % of total direct operations covered by CB agreements</li> <li>• Not Met: Meets both requirements under score 1</li> </ul>
D.3.4	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own extractive operations, which includes JVs)	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>• Not Met: Describes process to identify H&amp;S risks and impacts: The Company describes its safety management framework and states that they 'fully identify possible safety risks arising from the production and operation activities' through safety notification before mobilization and safety training before operation. The Company also indicates that it gives priority to identification and control of major risks and screening and control of serious hazards. However, no description of the process of identification of safety and health impacts was found. [2021 Social Responsibility report, 25/03/2022: <a href="#">conch.cn</a>]</li> <li>• Met: Discloses injury rate or lost days for last reporting period: The Company discloses data for 'Lost work days due to industrial accident/day' (3,052). [2021 Social Responsibility report, 25/03/2022: <a href="#">conch.cn</a>]</li> <li>• Met: Discloses fatalities for last reporting period: The Company indicates the 'Number of deaths caused by industrial accident/person' (2). [2021 Social Responsibility report, 25/03/2022: <a href="#">conch.cn</a>]</li> <li>• Not Met: Discloses occupational disease rate for last reporting period</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Set targets for H&amp;S performance: The Company indicates its 'Production safety management objectives', which includes the goals for 'industrial accident' (0), 'New case of pneumoconiosis occupational disease' (0), 'Serious fire liability accident in the factory' (0), 'Traffic fatality in the factory' (0) and 'Casualty rate per 1,000 person' (<math>\leq 0.275\%</math>). [2021 Social Responsibility report, 25/03/2022: <a href="#">conch.cn</a>]</li> <li>• Not Met: Met targets or explains why not or actions to improve H&amp;S management systems</li> </ul>
D.3.5	Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)	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 identify/recognise indigenous rights holders</li> <li>• Not Met: Describes how indigenous communities are engaged during assessment</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to FPIC</li> <li>• Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources</li> </ul>
D.3.6	Land rights: Land acquisition (in own extractive operations, which includes JVs)	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 approach to identifying land tenure rights holders and negotiating compensation</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes approach to compensation including valuation</li> <li>• Not Met: Describes steps to meet IFC PS 5 in state deals</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.7	Security (in own extractive operations, which includes JVs)	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 security implementation (incl. VPs or ICOC) and provides an example</li> <li>• Not Met: Ensures Business Partners/JVs follow security approach</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Security and HRs assessment includes input from local communities</li> <li>• Not Met: Two examples of working with local communities to improve security</li> </ul>
D.3.8	Water and sanitation (in own extractive operations, which includes JVs)	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 preventative/corrective action plans for water and sanitation risks</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Sets targets on water stewardship that consider water use by local communities: The Company indicates they have set targets for water-saving, however, no evidence was found that they considered other users while setting these targets. [2021 Social Responsibility report, 25/03/2022: <a href="#">conch.cn</a>]</li> <li>• Not Met: Reports progress in meeting targets and trends demonstrating progress</li> </ul>
D.3.9	Women's rights (in own extractive operations, which include JVs)	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 processes to stop harassment and violence against women: The Company states that 'The Group adheres to the principle of equal competition and merit-based admission, respects the diversity of employees, opposes all discrimination and inequality arising from gender, age, region, nationality, race and religious belief, and strictly prohibits all harassment in the workplace.' However, there is no description of any process about this theme. [2022 ESG Report: <a href="#">conch.cn</a>]</li> <li>• Not Met: Working conditions take into account gender issues</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>



## 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		<ul style="list-style-type: none"> <li>• Area: Land Rights; Security of persons</li> <li>• <b>Headline:</b> Five Myanmar Villagers Get Five-Year Sentences in China Cement Factory Protest</li> <li>• <b>Story:</b> Five Myanmar villagers were sentenced to five years in prison each on charges of destroying a factory building and vehicles during a protest against a Chinese-backed coal-powered cement factory in Mandalay region, a lawyer for the defendants said.</li> </ul> <p>Residents of Aungthabyae village in Patheingyi township clashed with police and those in charge of the Alpha Cement Plant during a May 2019 protest against the construction of the factory near their community.</p> <p>Some of the demonstrators reportedly had set four vehicles and part of the factory property on fire. An official from the Chinese company had filed charges against those sentenced for illegally using explosives and destroying property.</p> <p>The defendants' attorney, Sithu, said that video footage presented during the trial was faulty.</p> <p>Some villagers were tried during an earlier trial, while others face additional charges at another court session scheduled for April 3. They have said that the charges are unlawful and that they will not attend.</p> <p>The construction of the Alpha Cement Plant, a joint venture between Myanmar's Myint Investment Group and China's AnhuiConch Cement Company, began in December 2017. The plant is expected to produce 5,000 tons of cement a day.</p> <p>During the May 2019 protest, villagers blocked factory vehicles from entering the area and demanded compensation for land they say they lost when an 18-foot-wide road was built as part of the construction work at the plant. The protest was met with violence from the police who fired rubber bullets and tear gas. One of the protesters died in prison while being held during the investigation. [Radio Free Asia, 20/03/2020, "Five Myanmar Villagers Get Five-Year Sentences in China Cement Factory Protest": <a href="http://rfa.org">rfa.org</a>]</p>
E(1).1	The company has responded publicly to the allegation	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: Public response: A response by the company is not publicly available.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Detailed response</li> </ul>
E(1).2	The company has investigated and taken appropriate action	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: Engaged with stakeholders: There is no evidence suggesting that the company engaged with the affected stakeholders.</li> <li>• Not Met: Identified cause: The company does not present investigative results on the underlying causes of the events concerned.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Identified and implemented improvements: There is no evidence that the company made changes to its management systems following the events and their human rights impacts.</li> <li>• Not Met: Stakeholder input to steps taken</li> </ul>
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	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: Provided remedy: There is no evidence suggesting the company provided remedy to the affected stakeholders.</li> <li>• Not Met: Evidence for lack of Impact or link</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Remedy satisfactory to stakeholders</li> <li>• Not Met: Remedy delivered</li> <li>• Not Met: Independent remedy process used</li> </ul>

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