

**Company Name** Marks & Spencer  
**Industry** Agricultural Products & Apparel (Supply Chain only)  
**UNGP Core Score (\*)** 20.5 out of 26

Score	Out of	For indicators
<b>Governance and Policy Commitments</b>		
2	2	A.1.1 Commitment to respect human rights
1.5	2	A.1.2 Commitment to respect the human rights of workers
2	2	A.1.4 Commitment to engage with stakeholders
1.5	2	A.1.5 Commitment to remedy
<b>Embedding respect and Human Rights Due Diligence</b>		
Embedding respect		
2	2	B.1.1 Embedding - Responsibility and resources for day-to-day human rights functions
Human Rights Due Diligence (HRDD)		
2	2	B.2.1 HRDD - Identifying: Processes and triggers for identifying human rights risks and impacts
2	2	B.2.2 HRDD - Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)
2	2	B.2.3 HRDD - Integrating and Acting: Integrating assessment findings internally and taking appropriate action
0	2	B.2.4 HRDD - Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts
0.5	2	B.2.5 HRDD - Reporting: Accounting for how human rights impacts are addressed
<b>Remedies and Grievance Mechanisms</b>		
1.5	2	C.1 Grievance channels/mechanisms to receive complaints or concerns from workers
1.5	2	C.2 Grievance channels/mechanisms to receive complaints or concerns from external individuals and communities
2	2	C.7 Remedying adverse impacts and incorporating lessons learned
<b>20.5</b>	<b>26</b>	

(\*) Instead of the full list of indicators in the 2020 CHRB Methodology, this year's assessment uses the CHRB Core UNGP Indicators. These are 13 non-industry specific indicators that focus on three key areas of the UNGPs: high level commitments, human rights due diligence and access to remedy.

The 13 indicators selected from the full CHRB Methodology are scored on a simple unweighted basis, with a maximum of 2 points for each indicator for a maximum total of 26 points.

In addition, allegations of severe human rights impacts (Measurement Theme E) were also assessed but do not impact overall final scores

Please note 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 2020 Methodology document. 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

### Governance and Policies

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	<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: General HRs commitment: The Company's Human Rights Policy reads: 'Marks and Spencer Group plc and other relevant group companies (M&amp;S) respects and supports the dignity, wellbeing and human rights of our employees, the workers in our extended supply chain, the communities in which we live and those affected by our operations.' [Human Rights Policy 2016, 05/2016: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Met: OECD: The Company supports 'OECD guidelines for Multinational Enterprises'. [Human Rights Report 2017, 06/2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
A.1.2	Commitment to respect the human rights of workers	1.5	<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: UNGC principles 3-6: Marks and Spencer is a signatory to the United Nations Global Compact. [Plan A Report 2020, 03/06/2020: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Policy 2016, 05/2016: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>Met: Explicitly list All four ILO for AG suppliers: Marks and Spencer's Global Sourcing Principles states "Global Sourcing Principles set[s] out some of the key commitments M&amp;S [the Company] gives to its suppliers." The document sets out these commitment in the form of "management system and processes" covering areas such as forced labour, child labour, discrimination and equal opportunities as well as wage benefits/working hours/work consultation which address collective bargaining and freedom of association. The document also set out alternative measures in case freedom of association and collective bargaining are restricted by law : 'Where the right to freedom of association and collective bargaining is restricted or prohibited under law, suppliers must not hinder workers from developing alternative mechanisms to express their grievances and protect their rights regarding working conditions and terms of employment. Suppliers must not seek to influence or control these mechanisms.' Thus, The Global Sourcing Principles expect suppliers to commit to respecting all four ILO core standards. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>Met: Explicitly list ALL four ILO for AP suppliers: Marks and Spencer's Global Sourcing Principles states "Global Sourcing Principles set[s] out some of the key commitments M&amp;S [the Company] gives to its suppliers." The document sets out these commitment in the form of "management system and processes" covering areas such as forced labour, child labour, discrimination and equal opportunities as well as wage benefits/working hours/work consultation which address collective bargaining and freedom of association. Thus, The Global Sourcing Principles expect suppliers to commit to respecting all four ILO core standards. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Not met: Explicit commitment to All four ILO Core: In its document M&amp;S People Principles, the Company commits to: 'Treating everyone equally regardless of age, gender, [...], political opinions or sexual orientation. [...] It is M&amp;S policy to promote an environment free from discrimination,[...]; Ensuring that all M&amp;S employees work for the company on a voluntary basis, and not under threat of any penalty or sanctions [...]; Not employing anyone younger than: i) The legal minimum age for employment; ii) The age of completion of compulsory education (whichever is higher); We respect the right for employees to join a trade union (without any fear of victimisation or discrimination) and the principle of freedom of association and where our employees are represented by a legally recognised trade union, we</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>respect the principle of collective bargaining'. However, it is not clear if the Company is committed to respect the right to collective bargaining at all places, providing alternative mechanisms at those where there are legal restrictions. [M&amp;S People Principles, Feb 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Respect H&amp;S of workers: According to the Company's People and Principles Policy, Marks and Spencer is committed to 'Providing safe, clean and healthy working conditions for all employees. This includes all aspects of work accommodation and working conditions: from access to clean toilet facilities which respect worker dignity, to promoting and supporting well-being initiatives aimed at improving and protecting the mental and physical health of our workforce. This commitment includes taking adequate steps to prevent injury and accidents; providing appropriate protective equipment and suitable accommodation and facilities; first aid assistance; and having in place a comprehensive framework of supporting systems, processes, risk assessments and training.' [M&amp;S People Principles, Feb 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: H&amp;S applies to AG suppliers: Marks and Spencer's Global Sourcing Principles state that "Each supplier must strive to comply with all relevant local and national laws and regulations and its obligations in the Principles particularly with regard to: .... Health and Safety." [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: H&amp;S applies to AP suppliers: Marks and Spencer's Global Sourcing Principles state that "Each supplier must strive to comply with all relevant local and national laws and regulations and its obligations in the Principles particularly with regard to: .... Health and Safety." [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: working hours for workers: The Company's Global Sourcing Principles states that 'suppliers must ensure that working hours comply with national laws or benchmark industry standards or relevant international standards, whichever affords greater protection to ensure the health, safety and welfare of workers. Working hours, excluding overtime, must not exceed 48 hours per week. The total hours worked in any week must not regular exceed 60 hours in a single week'. Although Marks and Spencer's Global Sourcing Principles outline a policy commitment to all four core ILO standards to suppliers, the same commitment cannot be found for the Company itself, hence it has been downgraded. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Working hours for AP suppliers: The Company's Global Sourcing Principles states that "suppliers must ensure that working hours comply with national laws or benchmark industry standards or relevant international standards, whichever affords greater protection to ensure the health, safety and welfare of workers. Working hours, excluding overtime, must not exceed 48 hours per week. The total hours worked in any week must not regular exceed 60 hours in a single week." [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
A.1.4	Commitment to engage with stakeholders	2	<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: Commits to stakeholder engagement: The Company states on its website that it is 'committed to engage with potentially and actually affected stakeholders on human rights, including in local communities where relevant.' Furthermore, the company states on its HR Policy that Marks and Spencer is 'committed to working collaboratively with suppliers, civil society, government and other businesses on human rights to inform [the Company's] approach.' [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Policy 2016, 05/2016: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Commits to engage stakeholders in design: The Company's Global Sourcing Principles states that the Company regularly consults stakeholders and where appropriate involves stakeholders in programmes and projects to improve working conditions and respect for human rights. In addition, the Company's Human rights report states that the Company engages directly with affected stakeholders - "especially where risks to [their] rights are greatest" The Company engages with various stakeholder groups including customers, employees, investors, suppliers, the media, government regulators and the wider society including NGOs, industry organisations, sustainability experts and community groups. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Regular stakeholder design engagement</li> </ul>
A.1.5	Commitment to remedy	1.5	<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: Commits to remedy: The Company indicates that 'We are committed to work with suppliers and business partners to remedy adverse human rights</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>impacts.' The Company also indicates in its MSA 2020: 'We have several groupwide policies in place relevant to Modern Slavery, all of which are signed off at Director level. This includes our: [...] Grievance Policy for Clothing, Home and Food supply chains effective remedy of human rights issues'. [Human Rights Policy 2016, 05/2016: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Modern Slavery Statement 2020, 06/2020: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Not obstructing access to other remedies: On its website, the Company discloses information about its Grievance mechanism: 'We are committed to work with suppliers and business partners to remedy adverse human rights impacts. We will never obstruct access to remedy and are open to collaborating in initiatives that provide access to remedy.' [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Work with AG suppliers to remedy impacts: The Company states on its website that 'We are committed to work with suppliers and business partners to remedy adverse human rights impact'. However, no evidence found of the Company committing to work with business relationships to remedy adverse impacts either through the business relationships' own mechanisms or through collaborating with them on the development of third party non-judicial remedies. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Work with AP suppliers to remedy impacts: The Company states on its website that 'We are committed to work with suppliers and business partners to remedy adverse human rights impact'. However, no evidence found of the Company committing to work with business relationships to remedy adverse impacts either through the business relationships' own mechanisms or through collaborating with them on the development of third party non-judicial remedies. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

## Embedding Respect and Human Rights Due Diligence

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	2	<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: Commits to ILO core conventions: See indicator A.1.2. The Company is signatory to the UN Global Compact.</li> <li>• Met: Senior responsibility for HR: According to the Company's MSA 2020: 'The Managing Directors of each of our family of businesses is responsible for Modern Slavery activity within their operations. Overall accountability is held by the Operating Committee, chaired by the CEO, Steve Rowe and the Board have final sign off.' In addition, the Company states on its website that: 'Our CEO, Steve Rowe, approved the M&amp;S Human Rights Policy and oversees our work in this area. He is supported by the M&amp;S Board and Executive Committee who are responsible for ensuring that every part of our business is clear about the responsibility to respect human rights. Human rights is a standing agenda item on scheduled Executive Committee meetings which is chaired by our CEO and generally take place monthly. Our Company Secretary is responsible for providing a central source of guidance and advice on policy, procedure and ethics with support from a small team of legal and corporate governance specialists. [...] The Directors of each business area (Foods, Clothing &amp; Home, International, M&amp;S Services and Retail &amp; Property) are responsible for activity in their respective areas and for their employee, supplier and customer relationships.' [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Modern Slavery Statement 2020, 06/2020: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Day-to-day responsibility: In addition, the Company indicates: 'The Directors are supported by key staff from across the business (Food, Clothing &amp; Home, Retail &amp; Property, International and M&amp;S Services) who have day-to-day responsibility for human rights issues in our business and supply chains.' [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Day-to-day responsibility for AG in supply chain: As indicated above: 'The Directors are supported by key staff from across the business (Food, Clothing &amp; Home, Retail &amp; Property, International and M&amp;S Services) who have day-to-day responsibility for human rights issues in our business and supply chains.' [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Day-to-day responsibility for AP in supply chain: As indicated above: 'The Directors are supported by key staff from across the business (Food, Clothing &amp; Home, Retail &amp; Property, International and M&amp;S Services) who have day-to-day responsibility for human rights issues in our business and supply chains.' [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying: Processes and triggers for identifying human rights risks and impacts	2	<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: Identifying risks in own operations: Working with external experts, the Company has mapped entire business operations and supply chains in order to scope and assess its human rights risks and impacts according to industry/sector and geography. Using various resources (e.g. human resource management expertise, factors considering geography, industry, sector, national law, vulnerability of particular groups, audit data, stakeholder views, desktop research and world bank governance indicators) the Company has identified 7 key issues. These include discrimination, forced labour, freedom of association, health and safety, living wages, water and sanitation and working hours. [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Identifying risks in AG suppliers: As Above</li> <li>• Met: Identifying risks in AP suppliers: As Above</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Ongoing global risk identification: The Company is continually improving its approach to raising awareness of human rights within its business and supply chain. The Company states that ' We raise awareness through a number of mechanisms including our Supplier Exchange website, meetings and our global conferences, as well as through cross-business work streams activity'. [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: In consultation with stakeholders: The Company's website states that 'we're developing specific actions and targets for each of these priority [human rights risk] areas.' These include participating in multi-stakeholder initiatives for tackling forced labour and living wage standards. [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: In consultation with HR experts: As Above</li> <li>• Met: Triggered by new circumstances: The Company's website states that 'The human rights agenda and our business and extended supply chain is not static but continually evolving so we will regularly review our human rights risk and impact and report progress on an annual basis.' [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Explains use of HRIAs or ESIA (inc HR): In its Human Rights Report 2017, the Company explains the use of social impact assessments through the provision of the Stronger Together and Emerging Leaders Programmes. No new relevant evidence found in latest reports. [Human Rights Report 2017, 06/2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
B.2.2	Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)	2	<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: Salient risk assessment (and context): The Company's Human Rights Report 2017 states that it 'we built on years of knowledge and expertise in human resource management and in managing ethical trade in our food, clothing and home supply chains to identify human rights issues. This has enabled us to classify each business area as either high, medium or low risk and to identify geographies which pose the highest risk. We next considered the severity and likelihood of these issues and our sphere of influence. A number of factors were considered including geography, industry/sector, national law, vulnerability of particular groups and known issues and risks. We also drew on a range of sources such as audit data, stakeholder views (e.g. Oxfam, Ethical Trading Initiative (ETI), Verité) and desktop research such as analysis of external datasets like human rights indices (e.g. UN Gender Inequality Index, ITUC Global Rights Index and World Bank's World Governance Indicators). Through our risk and impact assessment we've carefully considered and defined 7 key issues where we believe we can have the biggest impact on people affected by the business'. [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Public disclosure of salient risks: The Company outlines on its website its salient human rights issues including discrimination, forced labour, freedom of association, health and safety, living wages, water and sanitation and working hours. [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirements under score 1 met</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.3	Integrating and Acting: Integrating assessment findings internally and taking appropriate action	2	<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: Action Plans to mitigate risks: After outlining the salient human rights risks for the Company on its website, the Company states 'We're developing specific actions and targets for each of these priority areas. For example, in some areas we've developed issue-specific policies and tools to tackle certain issues (e.g. health and safety) and with others which are more systemic in nature we're participating in multi-stakeholder initiatives (e.g. forced labour and living wages). Understanding our sphere of influence and the role we can play is key to developing our plans. We are continually improving our approach to raising awareness of human rights within our business and supply chains. We raise awareness through a number of mechanisms including our Supplier Exchange website, meetings and our global conferences, as well as through cross-business work streams activity'. [Human Rights, N/A: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Including in AG supply chain: As indicated above, the Company's approach to face human rights issues cover its supply chain. [Human Rights, N/A: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Global Sourcing Principles, Aug 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Including in AP supply chain: As indicated above, the Company's approach to face human rights issues cover its supply chain. [Human Rights, N/A: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Global Sourcing Principles, Aug 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Example of Actions decided: The Company's Human Rights Report 2017 details example of action plans for each salient risk identified. For example, for the issue of working hours the Company has developed Ethical Governance and the Foods Sustainability Scorecard to work with suppliers to reduce excessive overtime. No new relevant evidence found. [Human Rights Report 2017, 06/2017: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirements under score 1 met</li> </ul>
B.2.4	Tracking: Monitoring and evaluating the effectiveness of actions to respond to 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: System to check if Actions are effective: On its website, the Company states: 'The Directors of each business area (Foods, Clothing &amp; Home, International, M&amp;S Services and Retail &amp; Property) are responsible for activity in their respective areas and for their employee, supplier and customer relationships. In particular, each area is responsible for developing dedicated plans to implement policies of relevance to human rights (e.g. Code of Ethics and Behaviours) and manage salient human rights issues (outlined above). This includes identifying geographical priorities for each salient issue, monitoring implementation plans and implementing corrective action plans if necessary.' However, no evidence found of a system to check effectiveness of implemented actions. Previous evidence is no longer available in a public domain document. [Human Rights, N/A: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Lessons learnt from checking effectiveness</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Both requirement under score 1 met</li> </ul>
B.2.5	Communicating : Accounting for how human rights impacts are addressed	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: Comms plan re identifying risks: See B.2.1.</li> <li>• Met: Comms plan re assessing risks: See B.2.2.</li> <li>• Met: Comms plan re action plans for risks: See B.2.3.</li> <li>• Not met: Comms plan re reviewing action plans: In order to be awarded this indicator, the Company has to achieve a full score in B.2.4</li> <li>• Not met: Including AG suppliers: In order to be awarded this indicator, the Company has to achieve a full score in B.2.2/B.2.3/B.2.4 and at least 1,5 points in B.2.1</li> <li>• Met: Including AP suppliers [Human Rights, N/A: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Responding to affected stakeholders concerns: The Company outlines an example of responding to human rights concerns over allegation of Syrian refugees working in Turkish factories. Following a BBC programme identifying possible human rights risks in factories supplying M&amp;S, the Company conducted its own unannounced audit of the factory in question and found one Syrian adult casual daily labourer being paid in cash without wage slips and employed through an agent working at the factory. The company states that it worked closely with the factory to develop an action plan which involved permanent legal employment for the refugee.- however this was declined and refugee left the factory. See below on how the Company partners with MUDEM and reports on issues raised. [Responding to Stakeholder Concerns on Human Rights, N/A: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Ensuring affected stakeholders can access communications: Following the specific case reported above, the Company also indicates on its website that it has 'recently partnered with MUDEM, a Refugee Support Centre, and signed a Cooperation Protocol on Remediation of Working Conditions of Refugees. This provides a confidential mechanism for Syrian (and other refugees) to raise complaints or issues in our factories anonymously. Should this happen MUDEM will liaise with us to resolve and remedy any issues. As of May 2019, we have had no issues raised with us via MUDEM'. No further evidence found in latest reports in relation to how it ensures people that raised concerns are ensured access to communications on how the company responded to their concerns. [Responding to Stakeholder Concerns on Human Rights, N/A: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Modern Slavery Statement 2020, 06/2020: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

## Remedies and Grievance Mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	1.5	<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: Channel accessible to all workers: The Company's Grievance Procedure for Clothing, Home and Food Supply Chains Effective Remedy of Human Rights Issues states that "all our employees are covered by M&amp;S own internal grievance channels and all our suppliers are covered by our Global Sourcing Principles which require them to have their own effective grievance mechanisms in place.." [MNS Grievance Procedure for Supply Chain Effective Remedy of Human Rights Issues, 08/2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Number grievances filed, addressed or resolved</li> <li>• Not met: Channel is available in all appropriate languages</li> <li>• Met: Expect AG supplier to have equivalent grievance systems: The Company's Global Sourcing Policy states that "Suppliers must provide a grievance mechanism for workers (and their organisations, where they exist) to raise workplace concerns. This grievance mechanism must involve an appropriate level of management and address concerns promptly, using an understandable and transparent process that provides timely feedback to those concerned, without any retribution. The mechanism must also allow for anonymous complaints to be raised and addressed. The existence and scope of this mechanism must be clearly communicated to all workers and their representatives, and all workers must have equal access." [Global Sourcing Principles, Aug 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Expect AP supplier to have equivalent grievance systems: The Company's Global Sourcing Policy states that "Suppliers must provide a grievance mechanism for workers (and their organisations, where they exist) to raise workplace concerns. This grievance mechanism must involve an appropriate level of management and address concerns promptly, using an understandable and transparent process that provides timely feedback to those concerned, without any retribution. The mechanism must also allow for anonymous complaints to be raised and addressed. The existence and scope of this mechanism must be clearly communicated to all workers and their representatives, and all workers must have equal access." [Global Sourcing Principles, Aug 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external	1.5	<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: Grievance mechanism for community: The Company's 'Human Rights' webpage states that 'grievance mechanism is accessible to all external individuals or communities to raise complaints or concerns about M&amp;S or its suppliers. Concerns may be reported via an independent and external facility. This facility is managed by Safecall and reporting can be done online in multiple languages via</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	individuals and communities		<p>Safecall's secure web reporting facility'. [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describes accessibility and local languages: The Company's Business Wide Human Rights webpage states that 'complaint can be submitted in the individual's or organisation's own language. [...] We endeavour to acknowledge receipt within 2 working days (5 working days if in a language other than English)'. [Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Expects AG supplier to have community grievance systems</li> <li>• Not met: AG supplier communities use global system</li> <li>• Not met: Expects AP supplier to have community grievance systems</li> <li>• Not met: AP supplier communities use global system</li> </ul>
C.7	Remedying adverse impacts and incorporating lessons learned	2	<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 how remedy has been provided: The Company's Human Rights Report outlines that a routine ethical assessment at an M&amp;S seafood supplier in Scotland alerted the Company to an issue concerning the treatment of workers. Employees reported low morale, managers regularly shouted, swore and used derogatory language and pressure to work overtime. The Company worked with an ethical expert and the supplier's trade union, workplace committee and management team to come up with an action plan. This involved "internal briefings about acceptable workplace behaviour and rolled out behavioural and 'dignity at work' training for all their supervisory staff", "refreshed and recomunicated their informal and formal workplace grievance channels, which include line management, the trade union, a workplace committee, and a confidential helpline and " New contracts were issued which made clear that overtime was always voluntary and management and workforce briefings now include overtime as an important topic." [Human Rights Report 2017, 06/2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Changes introduced to stop repetition: In its MSA 2020, the Company discloses information about 'Operation Fort', which uncovered vulnerable victims who had been trafficked from Poland with the promise of well-paid jobs. Under the title 'Learning from Operation Fort', the Company states: 'Following the case, we have communicated to all our food suppliers that we know that modern slavery is a risk and recognise those who are proactively managing this issue. We have strengthened our Incident Control Procedure for handling cases of Modern Slavery and undertaken awareness training for our Food colleagues on modern slavery and their responsibilities'. [Modern Slavery Statement 2020, 06/2020: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Evaluation of the channel/mechanism: The Company visited the supplier site a number of times during between October 2016 to February 2017 to support assess and assess progress. A follow-up assessment demonstrated a significantly improved situation, with the workers interviewed stating that morale was much better and that it was now clear that overtime was voluntary. In addition, the Company indicates on its website: 'During 2016/17, we carried out a critical review of grievance mechanisms available both for individuals and communities, including our employees and supply chain and the extent to which issues are effectively raised within our business. This involved a critique against the effectiveness criteria for non-judicial grievance mechanisms set out in the UN Guiding Principles on Business and Human Rights and developing a better understanding of our existing processes, identifying what reporting data is available and using a cross-business survey to assess awareness and adoption. We have identified some opportunities to improve our employees understanding of what channels are available within the business'. [Human Rights Report 2017, 06/2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights, N/A: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>



## Performance: Responses to Serious Allegations (Not included in the overall score)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> <li>• Headline: Tesco, Mothercare, and others criticized for supplying from a factory in Bangladesh that exploited women rights</li> <li>• Area: Forced labour; Discrimination and degrading treatment</li> <li>• Story: 20 January 2019, An investigation by the Guardian newspaper revealed poor working conditions present in a Bangladesh factory, where workers were producing 'Spice Girls' t-shirts to be sold in order to raise money for UK charity Comic Relief. The article outlines how the predominantly female workforce were forced to work 16 hour days in poor conditions and were regularly subject to verbal abuse and harassment by senior management, the women also claim to only be paid 35 pence per hour for their work. The factory where these women work is owned by Interstoff Apparels, which supplies UK supermarket Marks &amp; Spencer. In a statement to the Guardian, Marks &amp; Spencer confirmed the company has been working with Interstoff for 13 years. A spokesman added: "We will be investigating this incident. We take any allegation against factories we work with extremely seriously and we have already arranged for a compliance manager to visit as soon as possible. In addition to there being regular M&amp;S presence at the factory, we work with the factory on a number of programmes including gender equality and healthcare projects."</li> <li>• Sources: [The Guardian - 20/01/2019: <a href="http://theguardian.com">theguardian.com</a>][The Guardian - 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> </ul>
E(1).1	The Company has responded publicly to the allegation	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: Public response available: The company confirmed to the Guardian that it been working with Interstoff for 13 years. A spokesman added: "We will be investigating this incident. We take any allegation against factories we work with extremely seriously and we have already arranged for a compliance manager to visit as soon as possible. In addition to there being regular M&amp;S presence at the factory, we work with the factory on a number of programmes including gender equality and healthcare projects." [M&amp;S response to Interstoff Apparels allegation, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Response goes into detail: The company's response does not provide sufficient detail. [M&amp;S response to Interstoff Apparels allegation, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> </ul>
E(1).2	The Company has appropriate policies in place	2	<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: Company policies address the general issues raised: The company's Global Sourcing Principles contain the following provision on working hours which is consistent with the ILO Fundamental Rights on Working Hours. "Suppliers must ensure that working hours comply with national laws or benchmark industry standards or relevant international standards, whichever affords greater protection to ensure the health, safety and welfare of workers. Working hours, excluding overtime, must not exceed 48 hours per week. The total hours worked (including overtime) in any week must not regularly exceed 60 hours in a single week. Working hours may exceed 60 hours in a single week only in exceptional circumstances where any of the following are met: this is allowed by national law; this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; appropriate safeguards are taken to protect the workers' health and safety; and the employer can demonstrate that exceptional circumstances apply such as seasonal work, accidents or emergencies. All overtime must be voluntary and must not be requested on a regular basis." [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Policies apply to the type of business relationships involved: The company's Global Sourcing Principles are supported by an accompanying explanation, which states "These principles are a contractual requirement and where relevant are reinforced in our standard terms. They set out what is required and expected from our contracted suppliers – those with whom we have a direct contract for goods and services – to ensure their workplaces and ways of working meet acceptable standards. It is the supplier's responsibility to achieve and maintain these standards and to enforce them within their own supply chain. As our business relationship develops, we expect our suppliers to raise their standard and continually improve working conditions and their environmental performance, taking account of international best practice." [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>Met: Policies address the specific rights in question: The company's Global Sourcing Principles contain the following provision on working hours which is consistent with the ILO Fundamental Rights on Working Hours. "Suppliers must ensure that working hours comply with national laws or benchmark industry standards or relevant international standards, whichever affords greater protection to ensure the health, safety and welfare of workers. Working hours, excluding overtime, must not exceed 48 hours per week. The total hours worked (including overtime) in any week must not regularly exceed 60 hours in a single week. Working hours may exceed 60 hours in a single week only in exceptional circumstances where any of the following are met: this is allowed by national law; this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; appropriate safeguards are taken to protect the workers' health and safety; and the employer can demonstrate that exceptional circumstances apply such as seasonal work, accidents or emergencies. All overtime must be voluntary and must not be requested on a regular basis." [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
E(1).3	The Company has 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: Engages with affected stakeholders: In its response, a spokesman from M&amp;S said, "We will be investigating this incident. We take any allegation against factories we work with extremely seriously and we have already arranged for a compliance manager to visit as soon as possible. In addition to there being regular M&amp;S presence at the factory, we work with the factory on a number of programmes including gender equality and healthcare projects." However there is no further evidence available of how the company has engaged with the affected stakeholders. [M&amp;S response to Interstoff Apparels allegation, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> <li>Not met: Encourages linked business to engage affected stakeholders: In its response, a spokesman from M&amp;S said, "We will be investigating this incident. We take any allegation against factories we work with extremely seriously and we have already arranged for a compliance manager to visit as soon as possible. In addition to there being regular M&amp;S presence at the factory, we work with the factory on a number of programmes including gender equality and healthcare projects." However there is no further evidence of how the company has encouraged its linked business (Interstoff Apparels) to engage with the affected stakeholders. [M&amp;S response to Interstoff Apparels allegation, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> <li>Not met: Provides remedies to affected stakeholders: In its response, the company says "...In addition to there being regular M&amp;S presence at the factory, we work with the factory on a number of programmes including gender equality and healthcare projects". However there is no evidence of remedy being provided to the affected stakeholders. [M&amp;S response to Interstoff Apparels allegation, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> <li>Not met: Has reviewed management systems to prevent recurrence: In its response, the company says ""We will be investigating this incident. We take any allegation against factories we work with extremely seriously and we have already arranged for a compliance manager to visit as soon as possible." However there is no evidence of whether the company has reviewed its management system in light of this event. [M&amp;S response to Interstoff Apparels allegation, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Not met: Remedies are satisfactory to the victims: There is no evidence of remedy being provided to the affected stakeholders, nor that it has been considered satisfactory. [M&amp;S response to Interstoff Apparels allegation, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> <li>Not met: Has improved systems and engaged affected stakeholders: In its response, a spokesman from M&amp;S said, "We will be investigating this incident. We take any allegation against factories we work with extremely seriously and we have already arranged for a compliance manager to visit as soon as possible. In addition to there being regular M&amp;S presence at the factory, we work with the factory on a number of programmes including gender equality and healthcare projects." However there is no further evidence available of whether the company has improved its systems in light of this allegation, nor that it has engaged with the affected stakeholders involved. [M&amp;S response to Interstoff Apparels allegation, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> <li>• <b>Headline:</b> Report finds female migrant workers are subjected to conditions of modern slavery in factories supplying to many brands</li> <li>• <b>Area:</b> Forced Labour - restriction of movement</li> <li>• <b>Story:</b> On February 28, 2018, the Business &amp; Human Rights Resource Centre website reported that according to a study conducted by the India Committee of the Netherlands, Clean Clothes Campaign and Garment Labour Union, that looks into the living conditions in Bangalore garment factory hostels and the particular challenges migrant workers face. It is found that five out of the eleven ILO (International Labour Organization) indicators for forced labour exists in the Bangalore garment industry: abuse of vulnerability, deception as a result of false promises (wages etc.), restriction of movement in the hostel, intimidation and threats, and abusive working and living conditions. The report identifies Company 1 as supplying a number of major fashion brands, including Marks &amp; Spencer. Connected to these Companies are 'hostels', living quarters for workers located nearby the factory they work at. Women who lived at these hostels complained that their movement was restricted by the factory employees and hostel authorities. At Company 1 the women were escorted from the factory back to the hostel in the afternoon and were banned from leaving the hostel during weekday evenings. On Sunday's they were allowed to leave the hostel unaccompanied, however this was only between the hours of 4pm to 7pm. While some of these aspects are also felt by the local workforce, they are more strongly experienced by migrant workers. According to the report, the factories studied produce for C&amp;A, Columbia, Decathlon, Gap, H&amp;M, PVH, Marks &amp; Spencer, Abercrombie &amp; Fitch, Benetton and Levi Strauss.</li> <li>• <b>Sources:</b> [Business &amp; Human Rights Resource Centre - 28/02/2018: <a href="http://business-humanrights.org">business-humanrights.org</a>][Clean Clothes Campaign - 26/01/2018: <a href="http://cleanclothes.org">cleanclothes.org</a>]</li> </ul>
E(2).1	The Company has responded publicly to the allegation	2	<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>• <b>Met:</b> Public response available: The company refers to the ICN report and allegations raised in its response [M&amp;S response (BHRR), 20/02/2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• <b>Met:</b> Response goes into detail: The company said following the reports release it had carried out due diligence checks on factories in the area referenced. It also explained some of the steps taken to address the allegations. "For the past 2 years we have published our Human Rights report highlighting the salient issues in our supply chain and specifically in India we have also highlighted recruitment practices of migrant workers. As part of several multistakeholder groups including the ETI TMNS which focused on and resulted in a hostel guidelines document, and the Brands Ethical working group, we are working collaboratively with many of the Brands mentioned in the report in order to tackle some of the systemic issues within the garment industry". However the company said due to the anonymized information in the ICN report it was unable to identify the specific factory in question. [M&amp;S response (BHRR), 20/02/2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> </ul>
E(2).2	The Company has appropriate policies in place	2	<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>• <b>Met:</b> Company policies address the general issues raised: The company in its 'Global Sourcing Principles' says "This table sets out the standards we expect our suppliers to comply with and the processes and systems that we expect them to implement in order to promote respect for human rights, sustainability and decent working conditions. Each supplier must strive to comply at a minimum with the following standards and apply the following processes. They do not preclude adopting higher standards or more stringent processes." The table referenced prohibits the use of forced labour [Human Rights Policy 2016, 05/2016: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• <b>Met:</b> Policies apply to the type of business relationships involved: The company says in its human rights policy that it won't tolerate or condone any human rights abuses within any part of its business or supply chain operations. Additionally the 'Global Sourcing Principles' outline a number of conditions that the company says it "expects our suppliers to comply with". [Human Rights Policy 2016, 05/2016: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• <b>Met:</b> Policies address the specific rights in question: The company, in its Global sourcing principles says under Forced Labour "Bonded/indentured labour is prohibited...Suppliers must respect the right of workers to leave the workplace after their shift". Additionally also in the Sourcing principles under Worker</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Accommodation "Workers' accommodation arrangements must not restrict workers' freedom of movement or of association". [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> & Human Rights Policy 2016, 05/2016: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> ]
E(2).3	The Company has taken appropriate action	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: Engages with affected stakeholders: The company says "As part of several multistakeholder groups including the ETI TMNS which focused on and resulted in a hostel guidelines document, and the Brands Ethical working group, we are working collaboratively with many of the Brands mentioned in the report in order to tackle some of the systemic issues within the garment industry." However the company said due to a lack of details regarding the factory they were unable to conduct a full investigation into the specific allegations, contact the relevant stakeholders involved, thus this is not sufficient to receive a score as in a case of anonymity, the company could engage with the stakeholder type, not the specific alleged victims (in this case, women in the same working and living conditions in the same region) [M&amp;S response (BHRR), 20/02/2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> <li>• Not met: Encourages linked business to engage affected stakeholders: No evidence that M&amp;S encouraged the suppliers to engage with the stakeholders. [M&amp;S response (BHRR), 20/02/2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> <li>• Met: Provides remedies to affected stakeholders: The company said it was unable to identify the specific factory and individuals involved in the allegations. As this is out of the company's control CHRB awards the points here. [M&amp;S response (BHRR), 20/02/2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> <li>• Met: Has reviewed management systems to prevent recurrence: The company says it conducted some due diligence checks in the wake of the allegations including a baseline assessment of the workers in each of our factories to better understand the proportion of migrant workers in supply chain and 'reviewed our policies and management systems to help prevent issues raised by ICN from reoccurring.' [M&amp;S response (BHRR), 20/02/2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Remedies are satisfactory to the victims: The company was unable to identify the specific factory and individuals involved in the allegations. As this is out of the company's control (and following its response to the allegation) CHRB awards the points here. [M&amp;S response (BHRR), 20/02/2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> <li>• Not met: Has improved systems and engaged affected stakeholders: The company says it conducted some due diligence checks in the wake of the allegations including a baseline assessment of the workers in each of our factories to better understand the proportion of migrant workers in supply chain and 'reviewed our policies and management systems to help prevent issues raised by ICN from reoccurring.' However, there is no evidence of engagement with stakeholders. [M&amp;S response (BHRR), 20/02/2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> </ul>

## 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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