

<b>Company Name</b>	Marks & Spencer Group
<b>Industry</b>	Agricultural Products & Apparel (Supply Chain only)
<b>Overall Score (*)</b>	72.6 out of 100

Theme Score	Out of	For Theme
9.4	10	A. Governance and Policies
18.2	25	B. Embedding Respect and Human Rights Due Diligence
9.6	15	C. Remedies and Grievance Mechanisms
12.8	20	D. Performance: Company Human Rights Practices
15.0	20	E. Performance: Responses to Serious Allegations
7.7	10	F. Transparency

(\*) 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 2019 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

### A. Governance and Policies (10% of Total)

#### A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Met: General HRs commitment: The Company's Human Rights Report 2018 states the Company is "committed to respecting internationally recognised human rights and the United Nations (UN) Guiding Principles on Business and Human Rights as a basis for dialogue and action. [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Met: OECD: The Company supports "OECD guidelines for Multinational Enterprises." [Human Rights Report 2017, 2017: <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Met: UNGC principles 3-6: Marks and Spencer is a signatory to the United Nations Global Compact. The Company's Plan A Report 2018 states that "we [the Company] remain committed to the Principles of the UN Global Compact." Labour Principles 3-6 have been addressed throughout this report. [Plan A Report 2018, 2018: <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</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>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>]</p> <ul style="list-style-type: none"> <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 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>]</li> <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 Spencers 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</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			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> ]
A.1.3.AG.a	Commitment to respect human rights particularly relevant to the industry - land and natural resources (AG)	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: Respect land ownership and natural resources: The Company's website states, under the heading Land Rights, that Marks and Spencer is 'We are committed to respecting the ownership and use of land and natural resources.' In addition, the Company expects all suppliers to adhere to the practise of Free and Prior Informed Consent (FPIC) for land rights and suppliers must conform to local, national and international standards of land tenure when working in communities. [Human Rights, Jul 2019: <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>• Met: Respecting the right to water: The Company's website states, under the heading, Right to Water, "we [Marks and Spencer] respect the right to safe, clean water and sanitation...strive to use water efficiently and to encourage responsible water stewardship in catchments where [the] extended supply chain operate." In addition the Company's Global Sourcing Principles state that suppliers need to ensure operations do not negatively affect access to safe water for the community. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Expecting suppliers to respect these rights: the Company expects all suppliers to adhere to the practise of Free and Prior Informed Consent (FPIC) for land rights and suppliers must conform to local, national and international standards of land tenure when working in communities. The Company's suppliers must ensure that their operations do not negatively affect access to safe water for the community. [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: Voluntary Guidelines on Tenure Rights</li> <li>• Not met: IFC Performance Standards</li> <li>• Not met: FPIC for all: The Company's statement on land rights includes adherence to the practise of Free and Prior Informed Consent (FPIC). The Company expects all suppliers to adhere to the practise of Free and Prior Informed Consent (FPIC) for land rights and suppliers must conform to local, national and international standards of land tenure when working in communities. The Company explains on its website that it does not 'own any farms or factories or make the products that are sold in our stores. Our reputation for quality, innovation and sustainability is built on excellent long term relationships with our suppliers.' In this sense, its land rights statement is focus on its suppliers. However, is not clear if the Company makes itself similar commitment (even if impact is caused by supply chain). [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Sustainability - Supplier Management, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Zero tolerance for land grabs</li> <li>• Met: Respecting the right to water: As above. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Expecting suppliers to respect these rights</li> </ul>
A.1.3.AG.b	Commitment to respect human rights particularly relevant to the industry – people's rights (AG)	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: Women's rights: The Company states that its Human Rights Policy is informed by the international Bill of Human rights, International Labour Organizations (ILO) declaration on Fundamental Principles and Rights at Work, the Children Rights and Business Principles, UN Women's Empowerment Principles and the UN Global Compact. According to its website 'Responsible Sourcing', the Company is signatory of the UN Women's Empowerment Principles. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Responsible Sourcing, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Children's rights: The Company states that its Human Rights Policy is informed by the international Bill of Human rights, International Labour Organizations (ILO) declaration on Fundamental Principles and Rights at Work, the Children Rights and Business Principles, UN Women's Empowerment Principles and the UN Global Compact. The Company does not provide a statement of policy committing it to respect children's rights. The use of 'informed by' does not represent a formal commitment to the Initiative according to CHRB wording criteria. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Migrant worker's rights</li> <li>• Met: Expects suppliers to respect these rights: In its Global Sourcing Principles, the Company has included the following requirements: ' Where relevant a gender</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>committee should be considered to ensure women’s health and rights are considered and their voice heard by management. [...] Suppliers must ensure that men and women receive equal pay and conditions for the same jobs.[...] As part of their supply chain risk assessment they must be aware of more vulnerable groups like women, migrant workers, indigenous peoples, smallholders and homeworkers, and subcontracting and have adequate measures in place to ensure the rights of these groups are upheld.' [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: CEDAW/Women's Empowerment Principles: The Company is signatory of the UN Women's Empowerment Principles. [Responsible Sourcing, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Child Rights Convention/Business Principles: The Company's Global Sourcing Principles have drawn from the Children's Rights and Business Principles however, there is no direct statement of policy committing to respecting child rights. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Convention on migrant workers</li> <li>• Not met: Expecting suppliers to respect these rights</li> </ul>
A.1.3.AP	Commitment to respect human rights particularly relevant to the industry (AP)	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: Women's Rights: The Company states that its Human Rights Policy is informed by the international Bill of Human rights, International Labour Organizations (ILO) declaration on Fundamental Principles and Rights at Work, the Children Rights and Business Principles, UN Women’s Empowerment Principles and the UN Global Compact. According to its website 'Responsible Sourcing', the Company is signatory of the UN Women's Empowerment Principles. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Responsible Sourcing, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Children's Rights: The Company states that its Human Rights Policy is informed by the international Bill of Human rights, International Labour Organizations (ILO) declaration on Fundamental Principles and Rights at Work, the Children Rights and Business Principles, UN Women’s Empowerment Principles and the UN Global Compact. The Company does not provide a statement of policy committing it to respect children’s rights. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Migrant worker's rights</li> <li>• Met: Expecting suppliers to respect these rights: In its Global Sourcing Principles, the Company has included the following requirements: ' Where relevant a gender committee should be considered to ensure women’s health and rights are considered and their voice heard by management. [...] Suppliers must ensure that men and women receive equal pay and conditions for the same jobs.[...] As part of their supply chain risk assessment they must be aware of more vulnerable groups like women, migrant workers, indigenous peoples, smallholders and homeworkers, and subcontracting and have adequate measures in place to ensure the rights of these groups are upheld.' [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>• Met: CEDAW/Women's Empowerment Principles: The Company is signatory of the UN Women's Empowerment Principles. [Responsible Sourcing, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Child Rights Convention/Business principles: The Company's Global Sourcing Principles have drawn from the Children's Rights and Business Principles however, there is no direct statement of policy committing to respecting child rights. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Convention on migrant workers</li> <li>• Not met: Respecting the right to water: The Company requires suppliers to ensure operations do not negatively affect access to safe water for the community. However, there is no policy commitment to respecting rights to water relevant to Marks and Spencer itself. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Expecting suppliers to respect these rights</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</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>human rights to inform [the Company's] approach." [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Policy 2016, 2016: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</p> <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="https://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's Human Rights Stakeholder Advisory Group provides advice on addressing human rights risks and supporting remedy, in particular in the design of grievance mechanisms and effective remediation. [Human Rights Report 2017, 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: 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, Jul 2019: <a href="https://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="https://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="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
A.1.6	Commitment to respect the rights of human rights defenders	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: Zero tolerance attacks on HRs Defenders (HRDs): The Company's Human Rights Policy "states the Company does not tolerate threats, intimidation, physical or legal attacks against human rights defenders, including those exercising their rights to freedom of expression, association, peaceful assembly and protest against our global operations." [Human Rights Policy 2016, 2016: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Expects AG suppliers to reflect company HRD commitments: The Company's Human Rights Policy "states the Company does not tolerate threats, intimidation, physical or legal attacks against human rights defenders, including those exercising their rights to freedom of expression, association, peaceful assembly and protest against our global operations and our Global Sourcing Principles expect our Suppliers to make the same commitment." [Human Rights Policy 2016, 2016: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Expects AP suppliers to reflect company HRD commitments: The Company's Human Rights Policy "states the Company does not tolerate threats, intimidation, physical or legal attacks against human rights defenders, including those exercising their rights to freedom of expression, association, peaceful assembly and protest against our global operations and our Global Sourcing Principles expect our Suppliers to make the same commitment." [Human Rights Policy 2016, 2016: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	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: CEO or Board approves policy: The Company's Human Rights Policy is approved by CEO Steve Rowe and specific governance oversight of respect for human rights is jointly shared between the Human rights Practitioner Committee, Human Rights and Modern Slavery Steering Group and the Operating Committee. [Human Rights Report 2017, 2017: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Board level responsibility for HRs: See above [Human Rights Report 2017, 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: Speeches/letters by Board members or CEO: The CEO of the Company discussed the importance of human rights to our business as part of his speech at the Plan A Stakeholders Event. [Plan A Stakeholder Events - Listening and Taking Action - Plan A Stakeholder Event 2016, 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
A.2.2	Board discussions	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: Board/Committee review of salient HRs: The Company's Plan A Committee meets every two months and manages social and environmental performance on behalf of the Operating Committee. The Operating Committee reports to the board. The Plan A committee receives information from the Human Rights and Modern Slavery Steering Group. This group receives information from the Human Rights Practitioner Committee responsible for ensuring effective modern slavery risk assessment. On its website section on 'Human Rights', the Company indicates: 'Our Board is accountable for carrying out a robust assessment of the principal risks facing our business. [...] Salient human rights issues (as with other sustainability risks) feature within Plan A, food integrity and ethical sourcing risks associated with our Clothing and Home division. During 2017/18, the Audit Committee received detailed updates on several human rights matters including ethical sourcing and modern slavery [...]'. [Plan A Report 2018, 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Examples or trends re HR discussion: In addition, the Company discloses information about different matters presented in the Audit Committee during 2017/2018, such as: 'Discussed how risks are mitigated through supplier selection, appraisal criteria and regional improvement programmes [...]; Updated on the approach to supplier inspections and the different processes adopted in Food and Clothing &amp; Home, noting the regular independent ethical audits on all factories used by M&amp;S; Updated on the ways in which the business proactively supports the human rights of colleagues across all business operations, including compliance with the Modern Slavery Act and the steps taken to prevent modern slavery throughout the business and its supply chain.' [Human Rights, Jul 2019: <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 examples and process</li> </ul>
A.2.3	Incentives and performance management	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: Incentives for at least one board member: The Company's Annual Report for 2017 outlines the way in which success towards Plan A targets comprise the annual bonus scheme assessment for executive and the board. Specifically the Company states, " in order to ensure continued strong governance and transparent reporting to shareholders, the Committee discussed each director's achievement against the relevant performance targets, noting their wider performance within the respective areas of responsibility and also achievement against Plan A targets and M&amp;S values, which once again underpinned the Scheme." The Company Plan A report outlines goals and targets for human rights performance. [Annual Report &amp; Financial Statements 2018, 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Plan A Report 2018, 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: At least one key AG HR risk, beyond employee H&amp;S: The Company's Plan A Report outlines salient human rights risks. [Plan A Report 2018, 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: At least one key AP HR risk, beyond employee H&amp;S: The Company's Plan A Report outlines salient human rights risks. [Plan A Report 2018, 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Performance criteria made public: See above</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	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</li> <li>• Met: Senior responsibility for HR: The Company has outlined responsibility for human rights in its Human Rights report. It states it has a 'Human Rights Director Steering Group (comprising our Plan A Director, Food Technical Director, Clothing and Home Technical Director, Head of Organisational Development and Head of Responsible Sourcing) which meets bi-weekly and is a decision-making body' supporting its approach to respecting human rights across our business and extended supply chain. 'This group reports on progress on human rights to our Plan A 2020 Executive Committee which meets every two months and is chaired by Chief Executive Officer Steve Rowe, and includes all Executive Directors'. [Human Rights Report 2016, 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: Day-to-day responsibility: See Above</li> <li>• Met: Day-to-day responsibility for AG in supply chain: See Above</li> <li>• Met: Day-to-day responsibility for AP in supply chain: See Above</li> </ul>
B.1.2	Incentives and performance management	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: Senior manager incentives for human rights: The Company's Annual Report for 2017 outlines the way in which success towards Plan A targets comprise the annual bonus scheme assessment for executive and the board. Specifically the Company states, " in order to ensure continued strong governance and transparent reporting to shareholders, the Committee discussed each director's achievement against the relevant performance targets, noting their wider performance within the respective areas of responsibility and also achievement against Plan A targets and M&amp;S values, which once again underpinned the Scheme." The Company Plan A report outlines goals and targets for human rights performance. [Annual Report &amp; Financial Statements 2018, 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: At least one key AG HR risk, beyond employee H&amp;S: The Company's Plan B Report outlines salient human rights risks. [Plan A Report 2018, 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: At least one key AP HR risk, beyond employee H&amp;S: The Company's Plan B Report outlines salient human rights risks. [Plan A Report 2018, 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Performance criteria made public: See above</li> </ul>
B.1.3	Integration with enterprise risk management	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: HR risks is integrated as part of enterprise risk system: The Company has conducted a risk impact assessment and defined 7 key issues (Human Rights Risks) including discrimination, forced labour, freedom of association, health and safety, living wages, water and sanitation and working hours, however there is no evidence to indicate that these form part of the Company's enterprise risk management system. The company identifies Corporate Compliance and Responsibility as a principle risk and uncertainty to its business. This includes consideration of Human Rights, Modern Slavery and Anti-Bribery. [Annual Report &amp; Financial Statements 2018, 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Audit Ctte or independent risk assessment: The Company's audit committee reviews the Company's internal controls and risk management processes. Specifically, during 2017/18 the Audit Committee received detailed updates on several human rights matters including ethical sourcing and modern slavery. [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
B.1.4.a	Communication /dissemination of policy commitment(s) within Company's own operations	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Commits to ILO core conventions: See indicator A1.2.</li> <li>• Not met: Communicates its policy to all workers in own operations: On its website, the Company indicates: 'Human rights training has been provided to all practitioners including key procurement and buying professionals and members of the Operating and Plan A Committees, and each business area leadership team. For</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>example, during 2015/16 key staff received third party training on Modern Slavery and wider human rights. We have also developed a bespoke training course for our employees on ethical trade, which covers human rights. Starting with our Food and Household division this is being rolled out across our entire business. All key Food and Household employees completed this training by the end of 2018/19.'</p> <p>However, it is not clear if all workers receive human rights training, or whether the training covers the Company's human rights policies. On the other hand, the Company indicates that it has published the 'Our M&amp;S People Principles' on its website, however, the indicator looks for active communication. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; M&amp;S People Principles, Feb 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Commits to all 4 ILO core conventions: See indicator A.1.2</li> <li>• Not met: Communication of policy commitments to stakeholder</li> <li>• Not met: How policy commitments are made accessible to audience</li> </ul>
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	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 all 4 ILO core conventions for suppliers: See indicator A.1.2.</li> <li>• Not met: Communicating policy down the whole AG supply chain</li> <li>• Met: Requiring AG suppliers to communicate policy down the chain: On its website, the Company indicates: 'Our Global Sourcing Principles are contractual and set out what is required and expected of our direct suppliers – those with whom we have a direct contract for goods and services – to ensure their workplaces and ways of working meet acceptable standards. They are based on a commitment to respecting all ILO core labour standards. [...] It is the supplier's responsibility to achieve and maintain these standards and to enforce them within those parts of their supply chains involved in producing or supplying M&amp;S products [...]'. Furthermore, the Company's Human Rights Report states that the Global Sourcing Principles standards are contractual and apply across the entire business. The Company's Global Sourcing Principles state that 'these principles [outlined in the Global Sourcing Principles] set out what is required and expected from our contracted suppliers – i.e. those with whom we have a direct contract for goods or services – to ensure their facilities meet acceptable standards, and are continually improving. We take appropriate measures to promote and enforce compliance with these principles by our contracted suppliers and expect them to do the same within their supply chain.' [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Communicating policy down the whole AP supply chain</li> <li>• Met: Requiring AP suppliers to communicate policy down the chain: In its website section 'Human Rights-Promoting Human Rights in our Supply Chain', the Company indicates: 'Our Global Sourcing Principles are contractual and set out what is required and expected of our direct suppliers – those with whom we have a direct contract for goods and services – to ensure their workplaces and ways of working meet acceptable standards. They are based on a commitment to respecting all ILO core labour standards. [...] It is the supplier's responsibility to achieve and maintain these standards and to enforce them within those parts of their supply chains involved in producing or supplying M&amp;S products [...]'. Furthermore, the Company's Human Rights Report states that the Global Sourcing Principles standards are contractual and apply across the entire business. The Company's Global Sourcing Principles state that 'these principles [outlined in the Global Sourcing Principles] set out what is required and expected from our contracted suppliers – i.e. those with whom we have a direct contract for goods or services – to ensure their facilities meet acceptable standards, and are continually improving. We take appropriate measures to promote and enforce compliance with these principles by our contracted suppliers and expect them to do the same within their supply chain.' [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 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: How HR commitments made binding/contractual: As indicated above, Global sourcing principles are contractual and apply across the entire business. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Including on AG suppliers</li> <li>• Not met: Including on AP suppliers</li> </ul>
B.1.5	Training on Human Rights	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: Scores at least 1 on A.1.2</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not met: Trains all workers on HR policy commitments: On its website, the Company indicates: 'Human rights training has been provided to all practitioners including key procurement and buying professionals and members of the Operating and Plan A Committees, and each business area leadership team. For example, during 2015/16 key staff received third party training on Modern Slavery and wider human rights. We have also developed a bespoke training course for our employees on ethical trade, which covers human rights. Starting with our Food and Household division this is being rolled out across our entire business. All key Food and Household employees completed this training by the end of 2018/19.' In addition, in its Modern Slavery Statement, the Company states: ' we built the capacity of our key staff; practitioners, leadership teams who have been given increased responsibility for understanding and mitigating Modern Slavery risk as well as raising awareness across business through training and our buyer site visit 'Many Eyes' Toolkit.' However, it is not clear if all workers receive human rights training. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Modern Slavery Statement 2018, May 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Trains relevant AG managers including procurement: On its website, the Company indicates: 'Human rights training has been provided to all practitioners including key procurement and buying professionals and members of the Operating and Plan A Committees, and each business area leadership team'. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Trains relevant AP managers including procurement: On its website, the Company indicates: 'Human rights training has been provided to all practitioners including key procurement and buying professionals and members of the Operating and Plan A Committees, and each business area leadership team'. [Human Rights, Jul 2019: <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: Score of 2 on A.1.2: See A.1.2</li> <li>• Not met: Both requirements under score 1 met</li> </ul>
B.1.6	Monitoring and corrective actions	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: Scores at least 1 on A.1.2</li> <li>• Not met: Monitoring implementation of HR policy commitments: On its website, the Company indicates: 'We have a number of mechanisms in place to monitor adherence to our policies, such as via our regular 'Your Say' staff surveys, worker representatives and internal employee grievance procedures.' However, CHRB could not find further information describing how it actively monitors compliance with HR policies. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Monitoring AG suppliers: It also indicates on its website that it uses 'the Supplier Ethical Data Exchange (Sedex) system to monitor our suppliers' progress towards our requirements. [...] audits are also conducted for existing suppliers and factories/sites at a frequency determined by risk. These audits assess compliance with the M&amp;S Global Sourcing Principles. If non-compliances are identified we actively track and follow up on our suppliers' progress towards what they've agreed to address in their Corrective Action Plans'. [Human Rights, Jul 2019: <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>• Met: Monitoring AP suppliers: It also indicates in its website that it uses 'the Supplier Ethical Data Exchange (Sedex) system to monitor our suppliers' progress towards our requirements. [...] audits are also conducted for existing suppliers and factories/sites at a frequency determined by risk. These audits assess compliance with the M&amp;S Global Sourcing Principles. If non-compliances are identified we actively track and follow up on our suppliers' progress towards what they've agreed to address in their Corrective Action Plans. [Human Rights, Jul 2019: <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>• Not met: Score of 2 on A.1.2</li> <li>• Met: Describes corrective action process: It also indicates in its website that 'If non-compliances are identified we actively track and follow up on our suppliers' progress towards what they've agreed to address in their Corrective Action Plans.' The Company also the number of sites audited and the number of improvements required per type in its Annual Plan A Report 2018. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Plan A Report 2018, 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Example of corrective action</li> <li>• Met: Discloses % of AG supply chain monitored: The Company discloses the number of supplier sites (1123) and the number of supplier sites audited (288)</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>during M&amp;S Food Supplier Ethical Audits 2017/2018 in its Annual Plan A Report 2018. [Plan A Report 2018, 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</p> <ul style="list-style-type: none"> <li>Met: Discloses % of AP supply chain monitored: The Company discloses the number of supplier sites (1274) and the number of supplier sites audited (711) during M&amp;S Clothing and Home Supplier Ethical Audits 2017/2018 in its Annual Plan A Report 2018. [Plan A Report 2018, 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
B.1.7	Engaging business relationships	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: HR affects AG selection of suppliers: The Company uses the 'Supplier Ethical Data Exchange (Sedex) system to monitor our suppliers' progress towards our requirements. In terms of goods for resale, all new suppliers and factories/sites are subject to due diligence checks in the form of semi-announced ethical audits conducted by or on behalf of M&amp;S. Such audits are also conducted for existing suppliers and factories/sites at a frequency determined by risk. These audits assess compliance with the M&amp;S Global Sourcing Principles. If non-compliances are identified we actively track and follow up on our suppliers' progress towards what they've agreed to address in their Corrective Action Plans.' The Global Sourcing Principles are contractual according to the Company's Human Rights Report 2017 and apply to all suppliers. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>Not met: HR affects on-going AG supplier relationships [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>Met: HR affects AP selection of suppliers: The Company uses the 'Supplier Ethical Data Exchange (Sedex) system to monitor our suppliers' progress towards our requirements. In terms of goods for resale, all new suppliers and factories/sites are subject to due diligence checks in the form of semi-announced ethical audits conducted by or on behalf of M&amp;S. Such audits are also conducted for existing suppliers and factories/sites at a frequency determined by risk. These audits assess compliance with the M&amp;S Global Sourcing Principles. If non-compliances are identified we actively track and follow up on our suppliers' progress towards what they've agreed to address in their Corrective Action Plans.' The Global Sourcing Principles are contractual according to the Company's Human Rights Report 2017 and apply to all suppliers. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>Not met: HR affects on-going AP supplier relationships</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Not met: Both requirement under score 1 met</li> <li>Met: Working with AG suppliers to improve performance: The Company website states that the Company is 'committed to working with our suppliers to help them develop the necessary skills and competencies to meet our [human rights] requirements by offering a range of training and development opportunities.' The Company state it has designed training programmes to educate suppliers about local laws, their rights at work and the Company Global Sourcing Principles. The Company has also implemented other programs such as the 'Sustainability Scorecard' and the 'Emerging Leaders Programme' to improve human rights in the supply chain. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>Met: Working with AP suppliers to improve performance: The Company website states that the Company is 'committed to working with our suppliers to help them develop the necessary skills and competencies to meet our [human rights] requirements by offering a range of training and development opportunities.' The Company state it has designed training programmes to educate suppliers about local laws, their rights at work and the Company Global Sourcing Principles. The Company has also implemented other programs such as the 'Sustainability Scorecard' and the 'Emerging Leaders Programme' to improve human rights in the supply chain. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
B.1.8	Approach to engagement with potentially affected stakeholders	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: Stakeholder process or systems: The Company makes a commitment to 'engage with potentially and actually affected stakeholders on human rights, including in local communities where relevant.' The Company employs 'a variety of techniques to identify these stakeholders which range from direct engagement and interaction, desktop research, third party assessments through to leveraging existing country knowledge and contacts.' Furthermore, the company maps advocates for affected stakeholders by country and also maps its business and supply chain operations where there is a likely chance of negative human rights impacts. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Frequency and triggers for engagement: The Company states on its website that, 'It is critical that we identify and regularly interact with affected rights holders and expert stakeholders' and 'interact with these stakeholders through ongoing dialogue on our identified salient human rights issues and consult with them in specific instances where possible human rights impacts have been highlighted through audit alerts, whistleblowing concerns or media publications.' The company does not highlight the frequency of engagement to be awarded this indicator. [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Workers in AG SC engaged: The Company's website states 'It is critical that we identify and regularly interact with affected rights holders and expert stakeholders. These include our employees, customers, supply chain workers, contractors, artisanal and smallholder producers and local community and civil society groups.' [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Communities in the AG SC engaged: The Company's website states 'It is critical that we identify and regularly interact with affected rights holders and expert stakeholders. These include our employees, customers, supply chain workers, contractors, artisanal and smallholder producers and local community and civil society groups.' [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Workers in AP SC engaged: The Company's website states 'It is critical that we identify and regularly interact with affected rights holders and expert stakeholders. These include our employees, customers, supply chain workers, contractors, artisanal and smallholder producers and local community and civil society groups.' [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Communities in the AP SC engaged: The Company's website states 'It is critical that we identify and regularly interact with affected rights holders and expert stakeholders. These include our employees, customers, supply chain workers, contractors, artisanal and smallholder producers and local community and civil society groups.' [Human Rights, Jul 2019: <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: Analysis of stakeholder views and company's actions on them: In its Plan A 2025, the Company summarizes in a table 'What stakeholders have told us', which includes among other suggestions that the Company 'must continue to focus on incorporating sustainability in our supply chain. Key issues include living wage, conserving water and improving communities.' However, no further information found on analysis and how the Company takes this into account. [Plan A 2025 - Commitments, Jun 2017: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

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

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, Jul 2019: <a href="https://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, Jul 2019: <a href="https://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, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: In consultation with HR experts: As Above</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <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, Jul 2019: <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. [Modern Slavery Statement 2018, May 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 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 "reviewed each salient issue and identified the geographies and industries which pose the highest risk. Next, [the Company] considered the severity and likelihood of these issues in our [its] operations and business relationships. This enabled us to identify seven salient issues, where we believe we can have the biggest impact on people affected by the business." [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Public disclosure of salient risks: The Company outlines in its Human Rights Report 2017 salient human rights issues including discrimination, forced labour, freedom of association, health and safety, living wages, water and sanitation and working hours. Furthermore, the Company also outlines watching issues below salient issues which include child labour, land rights, secure work and customer security. [Human Rights Report 2017, 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: Both requirements under score 1 met</li> </ul>
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.' [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Including in AG supply chain: Commitments are based from strengthening the Company's Global Sourcing Principles which are contractual and apply to all suppliers. [Human Rights Report 2017, 2017: <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>• Met: Including in AP supply chain: Commitments are based from strengthening the Company's Global Sourcing Principles which are contractual and apply to all suppliers. [Human Rights Report 2017, 2017: <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>• 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. [Human Rights Report 2017, 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: 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	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: System to check if Actions are effective: The Company's website states the following to be awarded this indicator 'The Human Rights Practitioner Committee meets monthly to monitor our human rights implementation plans, track actions taken and evaluate their effectiveness and identify where a different approach may be needed.' [Human Rights, Jul 2019: <a href="http://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. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Comms plan re assessing risks: See B.2.2. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Comms plan re action plans for risks: See B.2.3. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Comms plan re reviewing action plans: See B.2.4. [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Including AG suppliers: The Company's Human Rights Report 2017, states that Marks and Spencer carries out a "detailed risk assessment of our [the Companies] product supply chains to help and better understand where we are more likely to be potentially linked with negative human rights impacts. The most salient food human rights risks by country have been mapped in the Company's Human Rights Report 2017 which is one of the communication channels listed above. [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Including AP suppliers: The Company's Human Rights Report 2017, states that Marks and Spencer carries out a "detailed risk assessment of our [the Companies] product supply chains to help and better understand where we are more likely to be potentially linked with negative human rights impacts. The most salient clothing and home human rights risks by country have been mapped in the Company's Human Rights Report 2017 which is one of the communication channels listed above. [Human Rights Report 2017, 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: 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. [Responding to Stakeholder Concerns on Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Ensuring affected stakeholders can access communications: 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. [Responding to Stakeholder Concerns on Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

### C. Remedies and Grievance Mechanisms (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	1.5	<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, 2016: <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: 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</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>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="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</p> <ul style="list-style-type: none"> <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="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	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 [...]. 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 Safecall's secure web reporting facility.' [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <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(s) 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, Jul 2019: <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.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	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 users to create or assess system</li> <li>• Not met: Description of how they do this</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Engages with users on system performance</li> <li>• Not met: Provides user engagement example on performance</li> <li>• Not met: AG suppliers consult users in creation or assessment</li> <li>• Not met: AP suppliers consult users in creation or assessment</li> </ul>
C.4	Procedures related to the mechanism(s)/channel(s) are publicly available and explained	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: Response timescales: The Company's Grievance Policy states 'our goal will always be to assess and then investigate all legitimate complaints and promote their resolution in the quickest possible timeframe' however 'complaints vary in scale, complexity and geographical origin so it is not possible to say how long it will take to reach a resolution'. The Company gives a broad response timescale range between a matter of weeks to years. [MNS Grievance Procedure for Supply Chain Effective Remedy of Human Rights Issues, 2016: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: How complainants will be informed: The Company indicates the following: 'Once concerns have been reported either via the phone or online to Safecall, a unique case number is generated which allows for confidential dialogue to take place between the parties (e.g. should there be any further questions to ask). This includes situations where the party wishes to remain anonymous. It also enables feedback to be provided (e.g. progress status).' [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Escalation to senior/independent level: The Company states on its website: 'All issues and concerns raised via this mechanism are reviewed by a senior manager in the M&amp;S Investigation Team (part of the Corporate Governance team) who will either investigate themselves or pass it onto the Corporate Head of Human Rights to investigate. [...] In all instances, if no agreement is forthcoming within a reasonable period of time and the investigation has been thorough and all available options have been exhausted, M&amp;S reserves the right to decide on its actions in relation to the complaint. We will do this in consultation with the Corporate Head of Human Rights, the relevant Business Unit Director (e.g. Foods or Clothing &amp; Home) and other senior directors (as appropriate). [...] If a party is</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			unhappy with the outcome they would be invited to raise the issue with the Corporate Head of Human Rights who will review the case with the independent Human Rights Stakeholder Advisory Group for a final decision. If the party is still dissatisfied with the outcome and the actions taken by M&S then they can refer the issue or complaint to the relevant National Contact Point'. [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a> ]
C.5	Commitment to non-retaliation over complaints or concerns made	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: Public statement prohibiting retaliation: The Company's website states 'M&amp;S has a strict anti-retaliation policy. We encourage our employees and individuals within our supply chains and wider communities (including those that represent them) to report any wrongdoing without fear of retribution. This includes where human rights may be violated or where there is a breach of our labour standards. Our central concern will always be to safeguard the rights and wellbeing of any person who has lodged, in good faith, a grievance with M&amp;S [...]' [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Practical measures to prevent retaliation: The Company's website states that 'M&amp;S and have introduced measures to prevent retaliation. For example, complaints can be raised anonymously if required.' Complainants can also use Safecall, an independent third-party provider. [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Has not retaliated in practice: The Company's website states that the Company has 'never brought a retaliatory legal claim or dismissed any employees or any workers on the basis that they have brought or tried to bring a case against us involving any allegation of human rights impacts / abuses or against the lawyers representing them and have never brought a case for defamation or similar actions against claimants or their lawyers.' [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Expects AG suppliers to prohibit retaliation: The Company's website states that it 'expects suppliers to prohibit retaliation against workers or other stakeholders (including those that represent them) for raising concerns.' [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Expects AP suppliers to prohibit retaliation: The Company's website states that it 'expects suppliers to prohibit retaliation against workers or other stakeholders (including those that represent them) for raising concerns.' [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
C.6	Company involvement with State-based judicial and non-judicial grievance mechanisms	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: Won't impede state based mechanisms: Under the heading 'Non-M&amp;S grievance mechanisms' the Company states that 'we would never impede access to state-based judicial or non-judicial mechanisms for individuals or communities who feel their human rights have been impacted. We also would not require individuals to waive their legal rights to bring a claim through a judicial process as a condition of participating in a grievance / mediation process. Neither would we impede competent authorities in investigating or adjudicating alleged human rights impacts.' [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Complainants not asked to waive rights: See above. However, it is not clear whether the Company did it in the past. [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Will work with state based or non judicial mechanisms: On its website section 'Human Rights', the Company indicates: 'we support the OECD Guidelines for Multinational Enterprises. These guidelines provide principles and standards for responsible business conduct (including human rights matters) for multinational corporations operating in or from countries adhered to the OECD Declaration on International Investment and Multinational Enterprises. All OECD member countries and non-OECD adhering countries have functioning National Contact Points (NCPs) in place. NCPs provide a conciliation and mediation platform for resolving complaints that may arise in connection with implementing the Guidelines. Any interested party can file a complaint where they feel the guidelines have been breached by a multinational corporation. NCPs seek to resolve issues through amicable discussions to the satisfaction of the parties involved. If conciliation fails, complaints go through a process of mediation and if this ultimately fails the NCP issues a statement or makes a recommendation.' [Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Example of issue resolved (if applicable): It also indicates that 'to date we have never received a claim against us, nor as far as we are aware against one of</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			our suppliers, the OECD NCP mechanism can be used in instances where individuals and communities feel they aren't able to raise a concern with us directly.' [Human Rights, Jul 2019: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> ]
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, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>Met: Says how it would remedy key sector risks: See Indicator C.7.S1.i.a</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Met: Changes introduced to stop repetition: See Indicator C.7.S1.i.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. [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

## D. Performance: Company Human Rights Practices (20% of Total)

### D.1 Agricultural Products

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.b	Living wage (in the supply chain)	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: Living wage in supplier code or contracts: The Company's Global Sourcing Principles states the following "Suppliers must pay workers a fair wage and benefits and have a transparent process to ensure that workers fully understand the wages that they receive. Suppliers must compensate all their workers by providing wages, overtime pay, all legally required benefits and paid leave which respectively meet or exceed the national legal minimum wage, and all applicable laws and regulations. (If industry benchmark standards and/or collective agreements are in place, provided they are higher than the minimum wage, these must be followed). Wages should be paid regularly and on-time. Suppliers should work towards paying workers a fair living wage." These standards are contractual according to the Company's Human Rights Report 2017. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>Met: Improving living wage practices of suppliers: The Company describes a number of measures it has or is currently conducting to improve suppliers living wage practices. These include; " wage assessments with the Fair Wages Network in ten factories in India", "[Contributing] to a living wage benchmark in our banana supply chain in Costa Rica", "support for the Malawi 2020 initiative, promoting living incomes for tea workers and farmers" and "completed [a] programme with Traidcraft and the Kenyan Human Rights Council on living incomes for Kenyan green bean workers and farmers." [Human Rights Report 2017, 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: Both requirements under score 1 met</li> <li>Not met: Provides analysis of trends demonstrating progress</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Avoids business model pressure on HRs (purchasing practices): The Company was involved in a project called "A Fair Deal for Small Farmers and Workers" which was aimed at improving the livelihoods of Kenyan smallholders and workers involved in the horticultural value chain. This program established monthly minimum orders to provide a level of certainty to smallholders that their crop would be purchased as well as order confirmations 72 hours before delivery to reduce short notice overtime requests of pack house workers. However, there is no further evidence to indicate that this process applies to all suppliers to be awarded this indicator. [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Positive incentives to respect human rights (purchasing practices)</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Both requirements under score 1 met</li> </ul>
D.1.3	Mapping and disclosing the supply chain	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: Identifies suppliers back to manufacturing sites (factories or fields): The Company has an interactive map which covers 68 countries and 1,799 factories comprising of its clothing and food supply chains. Each location is specifically mapped with additional information such as the type of product supplied, number of workers, gender breakdown of workers and if it has a trade union. It also covers direct suppliers. However, the disclaimer on this map states that the interactive map "included...all first-tier manufacturing sites which produce M&amp;S branded clothing, clothing accessories, footwear, beauty, food, alcohol and non-alcoholic drinks, homeware, giftware and household products. Excluded are some small continental meat and artisanal cheese suppliers. Other Lower tier factories used by our suppliers, for example those which manufacture fabric, yarn and primary food processors are also not included on the map." [Supply Chain, 2018: <a href="http://interactivemap.marksandspencer.com">interactivemap.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Discloses significant parts of SP and why: The Company provides a map which covers 68 countries and 1,799 factories comprising of its clothing and food supply chains. This map includes "all first-tier manufacturing sites which produce M&amp;S branded clothing, clothing accessories, footwear, beauty, food, alcohol and non-alcoholic drinks, homeware, giftware and household products."</li> </ul>
D.1.4.b	Prohibition on child labour: Age verification and corrective actions (in the supply chain)	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: Child Labour rules in codes or contracts: The Company's Global Sourcing Principles state that "Suppliers must not employ workers who are younger than: i.) the legal minimum age for employment applicable to the supplier; or ii.) the age of completion of compulsory education; In any event, a supplier must not employ a person under the age of 15 in any circumstances and must implement robust age verification checks at all times to ensure this policy is upheld." It also states that "Suppliers must not recruit child labour nor exploit children in any way. If children are found working directly or indirectly for the supplier, the supplier must implement a remediation plan, develop or participate in and contribute to policies and programmes that put the best interests of the child first, and enables the child to access appropriate education until no longer a child." These standards are contractual according to the Company's Human Rights Policy 2017. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: How working with suppliers on child labour: The Company's 2016 Human Rights Report provides a Case Study relating to working with suppliers in Ethiopia around reducing Child labour risks. [Human Rights Report 2016, 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: Both requirements under score 1 met</li> <li>• Not met: Analysis of trends in progress made</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.5.b	Prohibition on forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)	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: Debt and fees rules in codes or contracts: The Company's Global Sourcing Principles include debt bondage guidelines which state that "Suppliers must ensure that workers are not required to make deposits/financial guarantees/payments to employers, labour providers or agencies to obtain work". It also states that "Bonded/indentured labour is prohibited" and that there must be "no forced, bonded or involuntary prison labour." These standards are contractual according to the Company's Human Rights Report 2017. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>Met: How working with suppliers on debt &amp; fees: In its Modern Slavery Statement 2018/2019, the Company indicates: 'During 18/19 we held a supplier workshop in the autumn and then dedicated a whole week in February to exploring responsible recruitment and potential pitfalls to avoid. As part of this we held a cross sector event with Institute Human Rights and Business (IHRB) and the Consumer Goods Forum with speakers from construction and logistics to highlight that many of these issues are not UK or sector specific. What became clear is how vital it is to understand the migration route and the first steps to employment. [...] One of our suppliers and partners' biggest concerns was how to encourage labour providers to adopt best practice which is why M&amp;S became Founding Sponsors of Responsible Recruitment Toolkit, the pioneering one-stop, practical capacity building tool supporting businesses to embed responsible recruitment practices in their supply chains. [...] we are enabling our suppliers to use the Responsible Recruitment Toolkit to build capability, self-assess and report progress across all areas of responsible recruitment.' [Modern Slavery Statement 2018, May 2019: <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> <li>Not met: Analysis of trends in progress made</li> </ul>
D.1.5.d	Prohibition on forced labour: Restrictions on workers (in the supply chain)	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: Free movement rules in codes or contracts: The Company's Global Sourcing Principles states that suppliers must "ensure that workers are not required to deposits/financial guarantees/payments to employers, labour providers or agencies to obtain work, and must not retain original copies of identity documents (such as passports, identity cards, etc.)", "respect the right of workers to terminate their employment after reasonable notice and to receive all owed salary" and to "respect the right of workers to leave the workplace after their shift." These standards are part of the contractual agreements with suppliers at stated in the Company's Human Rights Report 2017. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>Met: How working with suppliers on free movement: The Company is a strategic partner of Project Issara and encourages its supplying sites in Thailand to be involved with this programme. Five of the Company's six suppliers are members. Last year (2016) this program identified, amongst other things, retention of worker documents as issues at these supplying sites. Following this, the Company states that "M&amp;S and other parties have been working closely with Issara to ensure careful follow up remediation on these issues, and solutions which put workers' needs at the centre." [Human Rights Report 2017, 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: Both requirements under score 1 met</li> <li>Not met: Provides analysis of trends demonstrating progress</li> </ul>
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	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: FoA &amp; CB rules in codes or contracts: The Company's Global Sourcing Principles states that "Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively, without prior authorisation from suppliers' management, according to national law. Suppliers must not interfere with, obstruct or prevent such legitimate activities." In addition, "Suppliers must ensure that residential facilities for workers, where provided, are clean and safe and meet the needs of workers. 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> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: How working with suppliers on FoA and CB: Contained with the Company's Human Rights Report 2017 is progress towards its freedom of association commitment. This includes continuing to "promote workplace representation through [it's] ethical monitoring programme and Foods Sustainability Scorecard. It is a requirement that all direct suppliers with more than 50 workers have a worker committee or trade union. Furthermore, the Company states that it has engaged in a number of collaborative initiatives across its clothing and home business with stakeholders to boost supply chain social dialogue in Turkey, Vietnam and Bangladesh. [Human Rights Report 2017, 2017: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>Score 2</li> <li>• Met: Both requirements under score 1 met: See above</li> <li>• Not met: Provides analysis of trends demonstrating progress: The Company outlines the number of non-compliances in relation to Freedom of Association and Collective Bargaining (38). However, there is no further analysis of trends amongst suppliers to be awarded this indicator. [Human Rights Report 2017, 2017: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
D.1.7.b	Health and safety: Fatalities, lost days, injury rates (in the supply chain)	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: Sets out clear Health and Safety requirements: The Company's Global Sourcing Principles outlines the following. "Suppliers must provide safe and clean conditions for all workers on site in all work and residential facilities and must establish and must follow a clear set of procedures regulating occupational health and safety". "Suppliers must provide regular and recorded health and safety training to workers and management, and such training must be repeated for all new or reassigned workers and management." And that "Suppliers must assign the responsibility for health and safety to a senior management representative and must carry out regular risk assessments" [Global Sourcing Principles, Aug 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Injury Rate disclosures: The Company reports on UK and ROI health and safety data and extend to owned international operations from 2020. 2017/18 figures across all UK and ROI sectors are 462 'specified' injuries per 100,000 employees. [Plan A Report 2018, 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Lost days or near miss disclosures: The Company reports on UK and ROI health and safety data and extend to owned international operations from 2020. 2017/18 figures across all UK and ROI sectors report 1723 instances of '3-7 day injuries' per 100,000 employees. [Plan A Report 2018, 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Fatalities disclosure: The Company reports on UK and ROI health and safety data and extend to owned international operations from 2020. 2017/18 figures show that all Marks and Spencer's sectors have a zero fatality rate. [Plan A Report 2018, 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: How working with suppliers on H&amp;S: The Company has outlined a commitment to "Develop and implement a programme of activities to improve health, safety and wellbeing across the Marks and Spencer Group and in [it's] supply chains by 2020." Progress towards these commitments includes raising awareness of wellbeing support through buddy network, 2017 Wellbeing week for 50 UK factories, published new health and safety guide for Food Suppliers etc. [Human Rights Report 2017, 2017: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Provides analysis of trends demonstrating progress</li> </ul>
D.1.8.b	Land rights: Land acquisition (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Rules on land &amp; owners in codes or contracts: The Company's Global Sourcing Principles expect "all suppliers to adhere to the practice of Free and Prior Informed Consent (FPIC) for land rights and suppliers must conform to local, national and international standards of land tenure when working in communities. Where applicable this may include evidence of a due diligence process within communities to understand where established rights to property and land lie." [Global Sourcing Principles, Aug 2018: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: How working with suppliers on land issues</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Both requirements under score 1 met</li> <li>• Not met: Provides analysis of trends demonstrating progress</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.9.b	Water and sanitation (in the supply chain)	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: Rules on water stewardship in codes or contracts: The Company's Global Sourcing Principles states that "suppliers must provide all workers with access to clean toilet facilities which respect worker dignity and to safe and clean drinking water and, if applicable, sanitary facilities for food preparation and storage." It also expects suppliers to "ensure its operations do not negatively affect access to safe water for the community." These standards are contractual to all suppliers. [Human Rights Report 2017, 2017: <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>• Met: How working with suppliers on water stewardship issues: In October 2016 the Company partnered with WWF to launch its third publication on water providing advice to businesses on how to embed water stewardship within their supply chains. To support the publication, the Company held a water briefing event to share the findings with its supply chain, competitors and civil society. [Human Rights Report 2017, 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: Both requirements under score 1 met: See above.</li> <li>• Not met: Provides analysis of trends demonstrating progress</li> </ul>
D.1.10.b	Women's rights (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Women's rights in codes or contracts: The Company's Global Sourcing Principles are contractual and apply to the entire business. Within these principles suppliers "must ensure that men and women received equal pay and conditions for the same jobs" and as part of their supply chain risk assessment "be aware of vulnerable groups like women...and have adequate measures in place to ensure the rights of these group(s) are upheld." However, there is no information relating to eliminating safety concerns particular relevant among women workers. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: How working with suppliers on women's rights: The Company continues to empower women in the business and supply chain by further developing the "Marks and Spencer Women's Network, scaling gender elements of existing supply chain programmes; and mapping areas in our supply chain and operations where women are most vulnerable and identifying appropriate interventions for a more positive impact on women." [Human Rights Report 2017, 2017: <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: Both requirements under score 1 met</li> <li>• Not met: Provides analysis of trends demonstrating progress</li> </ul>

## D.2 Apparel

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.1.b	Living wage (in the supply chain)	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: Living wage in supplier code or contracts: The Company's Global Sourcing Principles states the following "Suppliers must pay workers a fair wage and benefits and have a transparent process to ensure that workers fully understand the wages that they receive. Suppliers must compensate all their workers by providing wages, overtime pay, all legally required benefits and paid leave which respectively meet or exceed the national legal minimum wage, and all applicable laws and regulations. (If industry benchmark standards and/or collective agreements are in place, provided they are higher than the minimum wage, these must be followed). Wages should be paid regularly and on-time. Suppliers should work towards paying workers a fair living wage." These standards are contractual according to the Company's Human Rights Report 2017. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Improving living wage practices of suppliers: The Company describes a number of measures it has or is currently conducting to improve suppliers living wage practices. These include; "wage assessments with the Fair Wages Network in ten factories in India". Additional practices are carried out in the agricultural supply chain. [Human Rights Report 2017, 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: Both requirements under score 1 met</li> <li>• Not met: Provide analysis of trends demonstrating progress</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Avoids business model pressure on HRs: The Company was involved in a project called "A Fair Deal for Small Farmers and Workers" which was aimed at improving the livelihoods of Kenyan smallholders and workers involved in the horticultural value chain. This program established monthly minimum orders to provide a level of certainty to smallholders that their crop would be purchased as well as order confirmations 72 hours before delivery to reduce short notice overtime requests of packhouse workers. However, there is no further evidence to indicate that this process applies to all suppliers to be awarded this indicator. [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Positive incentives to respect human rights</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Both requirements under score 1 met</li> </ul>
D.2.3	Mapping and disclosing the supply chain	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: Identifies suppliers back to product source: The Company has an interactive map which covers 68 countries and 1,799 factories comprising of its clothing and food supply chains. Each location is specifically mapped with additional information such as the type of product supplied, number of workers, gender breakdown of workers and if it has a trade union. It also covers direct suppliers. However, the disclaimer on this map states that the interactive map "included...all first-tier manufacturing sites which produce M&amp;S branded clothing, clothing accessories, footwear, beauty, food, alcohol and non-alcoholic drinks, homeware, giftware and household products. Excluded are some small continental meant and artisanal cheese suppliers. Other Lower tier factories used by our suppliers, for example those which manufacture fabric, yarn and primary food processors are also not included on the map." [Supply Chain, 2018: <a href="http://interactivemap.marksandspencer.com">interactivemap.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Discloses significant parts of supply chain and why: The Company provides a map which covers 68 countries and 1,799 factories comprising of its clothing and food supply chains. This map includes "all first-tier manufacturing sites which produce M&amp;S branded clothing, clothing accessories, footwear, beauty, food, alcohol and non-alcoholic drinks, homeware, giftware and household products."</li> </ul>
D.2.4.b	Prohibition on child labour: Age verification and corrective actions (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Child Labour rules in codes or contracts: The Company's Global Sourcing Principles state that "Suppliers must not employ workers who are younger than: i.) the legal minimum age for employment applicable to the supplier; or ii.) the age of completion of compulsory education;</li> </ul> <p>In any event, a supplier must not employ a person under the age of 15 in any circumstances and must implement robust age verification checks at all times to ensure this policy is upheld." It also states that "Suppliers must not recruit child labour nor exploit children in any way. If children are found working directly or indirectly for the supplier, the supplier must implement a remediation plan, develop or participate in and contribute to policies and programmes that put the best interests of the child first, and enables the child to access appropriate education until no longer a child." These standards are contractual according the Company's Human Rights Policy 2017. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</p> <ul style="list-style-type: none"> <li>• Not met: How working with suppliers on child labour: The Company's 2016 Human Rights Report provides a Case Study relating to working with suppliers in Ethiopia around reducing Child labour risks. However, this case relates to agricultural supply chain. [Human Rights Report 2016, 2016: <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: Both requirements under score 1 met</li> <li>• Not met: Provide analysis of trends demonstrating progress</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.5.b	Prohibition on forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Debt and fees rules in codes or contracts: The Company's Global Sourcing Principles include debt bondage guidelines which state that "Suppliers must ensure that workers are not required to make deposits/financial guarantees/payments to employers, labour providers or agencies to obtain work". It also states that "Bonded/indentured labour is prohibited" and that there must be "no forced, bonded or involuntary prison labour." These standards are contractual according to the Company's Human Rights Report 2017. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: How working with suppliers on debt &amp; fees: The Company states that it has improved its understanding of recruitment fees associated with modern slavery and how this can put workers into a situation of debt bondage. In response the Company has joined forces with other brands as members of the Institute of Human Rights and Business Responsible Recruitment Leadership Group. This group focuses on the "Employer Pays Principles". However, the company does not provide information on how it works with specific suppliers to eliminate financial burdens on workers. [Human Rights Report 2017, 2017: <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: Both requirements under score 1 met</li> <li>• Not met: Provide analysis of trends in progress made</li> </ul>
D.2.5.d	Prohibition on forced labour: Restrictions on workers (in the supply chain)	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: Free movement rules in codes or contracts: The Company's Global Sourcing Principles states that suppliers must "ensure that workers are not required to deposits/financial guarantees/payments to employers, labour providers or agencies to obtain work, and must not retain original copies of identity documents (such as passports, identity cards, etc.)", "respect the right of workers to terminate their employment after reasonable notice and to receive all owed salary" and to "respect the right of workers to leave the workplace after their shift." These standards are part of the contractual agreements with suppliers at stated in the Company's Human Rights Report 2017. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: How these practices are implemented and monitored for agencies, labour brokers or recruiters: The Company is a strategic partner of Project Issara and encourages its supplying sites in Thailand to be involved with this programme. Five of the Company's six suppliers are members. Last year (2016) this program identified, amongst other things, retention of worker documents as issues at these supplying sites. Following this, the Company states that "M&amp;S and other parties have been working closely with Issara to ensure careful follow up remediation on these issues, and solutions which put workers' needs at the centre." [Human Rights Report 2017, 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: Both requirements under score 1 met</li> <li>• Not met: Provide analysis of trends in progress made</li> </ul>
D.2.6.b	Freedom of association and collective bargaining (in the supply chain)	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: FoA &amp; CB rules in codes or contracts: The Company's Global Sourcing Principles states that "Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively, without prior authorisation from suppliers' management, according to national law. Suppliers must not interfere with, obstruct or prevent such legitimate activities." In addition, "Suppliers must ensure that residential facilities for workers, where provided, are clean and safe and meet the needs of workers. 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> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: How working with suppliers on FoA and CB: Contained with the Company's Human Rights Report 2017 is progress towards its freedom of association commitment. This includes continuing to "promote workplace representation through [it's] ethical monitoring programme and Foods Sustainability Scorecard. It is a requirement that all direct suppliers with more than 50 workers have a worker committee or trade union. Furthermore, the Company states that it has engaged in a number of collaborative initiatives across its clothing and home business with stakeholders to boost supply chain social dialogue in Turkey, Vietnam and Bangladesh. [Human Rights Report 2017, 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: Both requirements under score 1 met: See above</li> <li>• Not met: Provide analysis of trends in progress made: The Company outlines the number of non-compliances in relation to Freedom of Association and Collective Bargaining (38). However, there is no further analysis of trends amongst suppliers to be awarded this indicator. [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
D.2.7.b	Health and safety: Fatalities, lost days, injury rates (in the supply chain)	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: Sets out clear Health and Safety requirements: The Company's Global Sourcing Principles outlines the following. "Suppliers must provide safe and clean conditions for all workers on site in all work and residential facilities and must establish and must follow a clear set of procedures regulating occupational health and safety". "Suppliers must provide regular and recorded health and safety training to workers and management, and such training must be repeated for all new or reassigned workers and management." And that "Suppliers must assign the responsibility for health and safety to a senior management representative and must carry out regular risk assessments" [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Injury rate disclosures: The Company reports on UK and ROI health and safety data and extend to owned international operations from 2020. 2017/18 figures across all UK and ROI sectors are 462 'specified' injuries per 100,000 employees. [Plan A Report 2018, 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Lost days or near miss disclosures: The Company reports on UK and ROI health and safety data and extend to owned international operations from 2020. 2017/18 figures across all UK and ROI sectors report 1723 instances of '3-7 day injuries' per 100,000 employees. [Plan A Report 2018, 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Fatalities disclosures: The Company reports on UK and ROI health and safety data and extend to owned international operations from 2020. 2017/18 figures show that all Marks and Spencer's sectors have a zero fatality rate. [Plan A Report 2018, 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: How working with suppliers on H&amp;S: The Company has outlined a commitment to "Develop and implement a programme of activities to improve health, safety and wellbeing across the Marks and Spencer Group and in [it's] supply chains by 2020." Progress towards these commitments includes raising awareness of wellbeing support through buddy network, 2017 Wellbeing week for 50 UK factories, published new health and safety guide for Food Suppliers etc. [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Not met: Provide analysis of trends in progress made</li> </ul>
D.2.8.b	Women's rights (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Women's rights in codes or contracts: The Company's Global Sourcing Principles are contractual and apply to the entire business. Within these principles suppliers "must ensure that men and women received equal pay and conditions for the same jobs" and as part of their supply chain risk assessment "be aware of vulnerable groups like women...and have adequate measures in place to ensure the rights of these group(s) are upheld." However, there is no information relating to eliminating safety concerns particular relevant among women workers. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: How working with suppliers on women's rights: The Company continues to empower women in the business and supply chain by further developing the "Marks and Spencer Women's Network, scaling gender elements of existing supply chain programmes; and mapping areas in our supply chain and operations where women are most vulnerable and identifying appropriate interventions for a more positive impact on women." [Human Rights Report 2017, 2017: <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>• Not met: Both requirement under score 1 met</li> <li>• Not met: Provide analysis of trends in progress made</li> </ul>
D.2.9.b	Working hours (in the supply chain)	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: Working hours in codes or contracts: The Company's Global Sourcing Principles states, "suppliers must ensure working hours comply with national laws or benchmark industry standards or relevant international standards, whichever affords greater protection." These form part of the contractual obligations of suppliers. [Global Sourcing Principles, Aug 2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> &amp; Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: How working with suppliers on working hours: The Company makes a commitment in its 2017 Human Right Report to "undertake risk mapping to understand...where the risk of long working hours is greatest, and develop initiatives to work with suppliers to them reduce over time" Through the ethical governance Foods Sustainability Scorecard, the Company continues to work with suppliers to reduce excessive overtime. Furthermore, guidance on unpaid breaks and changing times has been published to food suppliers as an example of above. [Human Rights Report 2017, 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: Both requirements under score 1 met: See above</li> <li>• Not met: Provide analysis of trends in progress made: The Company's Human Rights Report 2017, provides a section for understanding wage issues and boosting pay in the home and food supply chain. As a consequence of this analysis the Company states "as a result of these findings, we will now focus on how to tackle the root causes of wage issues." Despite analysing different types of suppliers there is no mention or insight into the trends in progress being made. [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</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>• <b>Headline:</b> Syrian children refugees found working in Marks &amp; Spencer Group's Turkish factory</li> <li>• <b>Area:</b> Child labour</li> <li>• <b>Story:</b> A BBC Panorama investigation found Syrian refugee children as young as 15 working at factories in Turkey sewing clothes for international brands including Marks &amp; Spencer, Next, Zara, Asos, and Mango Jeans. The investigation is consistent with the findings of a UN probe in 2015 that said Syrian refugees in Turkey were almost exclusively working in "low-quality, low-paid" jobs.</li> </ul> <p>Panorama found seven Syrians working in one of Marks &amp; Spencer's main factories. The refugees often earned little more than a pound an hour - well below the Turkish minimum wage and were employed through a middleman who paid them in cash on the street. One of the refugees told the programme that they were poorly treated in the factory: "If anything happens to a Syrian, they will throw him away like a piece of cloth." The youngest worker, a 15-year-old, was working more than 12 hours a day, ironing clothes before they were shipped to the UK, the report said. The child labour allegation is only associated with this company, although others have been implicated.</p> <ul style="list-style-type: none"> <li>• Sources: [BBC - 24/10/2016: <a href="http://bbc.com">bbc.com</a>][BBC: <a href="http://bbc.com">bbc.com</a>][ITV - 24/10/2016: <a href="http://itv.com">itv.com</a>][Company website -: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
E(1).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>• Met: Public response available</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Response goes into detail: The Company reports on its position to the case. Initially, Marks and Spencer Group said its inspections have not found a single Syrian refugee working in its supply chain in Turkey but following being given the name of the factory in question, it audited it and engaged with the only one Syrian 'adult casual daily labourer paid in cash, without wage slips, and employed through an agent working at the factory'. However, the Company has indicated that for the only 'Syrian adult casual daily labourer paid in cash, without wage slips' found at the time of the audit that: 'We have worked closely with the factory to put in place an action plan who have been fully cooperative throughout the process, this included offering the Syrian refugee permanent legal employment. This was declined and they have subsequently left the factory'.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
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</li> <li>• Met: Policies apply to the type of business relationships involved</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Policies address the specific rights in question: The Company's Global Sourcing Policy states that each supplier must respect the rights of their employees related to child labour, forced labour and working hours amongst others. These expectations of suppliers also need to be conveyed to their own suppliers (the Global Sourcing Policy also states that 'We expect our suppliers to adopt similar principles in dealing with their own suppliers').</li> </ul>
E(1).3	The Company has taken appropriate action	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: Engages with affected stakeholders: The company says "We were very disappointed by the BBC's findings, which are extremely serious and are unacceptable to M&amp;S. Within 24 hours of being supplied with the factory name, we conducted our own unannounced audit, which found one Syrian adult casual daily labourer paid in cash, without wage slips, and employed through an agent working at the factory...We have worked closely with the factory to put in place an action plan who have been fully cooperative throughout the process, this included offering the Syrian refugee permanent legal employment. This was declined and they have subsequently left the factory." [Responding to Stakeholder Concerns on Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Provides remedies to affected stakeholders: The company sought to provide remedy to the Syrian refugee identified in one of the factories supplying Marks &amp; Spencer, by offering that individual permanent legal employment, the company says that he declined the offer and subsequently left the factory. [Responding to Stakeholder Concerns on Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Has reviewed management systems to prevent recurrence: The Company has further indicated that it continues monitor the factory 'closely to ensure that they adhere to our Global Sourcing Principles and will carry out future visits and audits in all factories on an unannounced basis'. The Company asserts that its policy is to 'work the factory to ensure its standards are upheld and these issues do not happen again in the future', and reports that the owners of the factory cooperated fully. It also reviewed its management systems and 'developed a relationship with a non-profit foundation called United Work which provides support for refugees regarding their fundamental needs (educational advice, recruitment, working permits and on-the-job-training), this is free and sponsored by the Dutch Government. We require our suppliers to let us know when they would like to recruit a refugee and we then introduce the factory and United Work to each other. As of July 2018, there were 14 Syrian refugees employed in six factories used to produce M&amp;S products'. [Responding to Stakeholder Concerns on Human Rights, Jul 2019: <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: Remedies are satisfactory to the victims: The company says that the individual declined the offer of permanent legal employment to work at the factory and subsequently left. Thus this offer of remedy cannot be considered satisfactory to the victim. [Responding to Stakeholder Concerns on Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> <li>• Met: Has improved systems and engaged affected stakeholders: The company provides a detailed explanation on its website, outlining the steps that have been taken to improve its systems; these include engagement with non-profit foundations to help integrate refugees into legal employment through the company's supply chain in Turkey. The company also says "we have continued to carry out training with all our suppliers to highlight the legal process to employ Syrians with work permits. All our formal compliance audits continue to check work permits routinely...We have also 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." [Responding to Stakeholder Concerns on Human Rights, Jul 2019: <a href="https://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> <li>• Headline: Report finds female migrant workers are subjected to conditions of modern slavery in factories supplying to many brands</li> <li>• Area: Forced Labour - restriction of movement</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Story: 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>• Sources: [Business &amp; Human Rights Resource Centre - 28/02/2018: <a href="https://business-humanrights.org">business-humanrights.org</a>][Clean Clothes Campaign - 26/01/2018: <a href="https://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>• Met: Public response available: The company refers to the ICN report and allegations raised in its response [M&amp;S response (BHRRC), 20/02/2018: <a href="https://business-humanrights.org">business-humanrights.org</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: 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 (BHRRC), 20/02/2018: <a href="https://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>• Met: 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, 2016: <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: 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, 2016: <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> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: 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 Accommodation "Workers' accommodation arrangements must not restrict workers' freedom of movement or of association". [Global Sourcing Principles, Aug</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			2018: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a> & Human Rights Policy 2016, 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 (BHRRC), 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 (BHRRC), 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 (BHRRC), 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 (BHRRC), 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 (BHRRC), 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 (BHRRC), 20/02/2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> </ul>

## F. Transparency (10% of Total)

Indicator Code	Indicator name	Score	Explanation
F.1	Company willingness to publish information	3.7 out of 4	Out of a total of 53 indicators assessed under sections A-D of the benchmark, Marks & Spencer Group made data public that met one or more elements of the methodology in 49 cases, leading to a disclosure score of 3.7 out of 4 points.
F.2	Recognised Reporting Initiatives	2 out of 2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Company reports on UNGPRF: The Company reports under the UNGFP Guidance in their Human Rights Report. [Human Rights Report 2017, 2017: <a href="http://corporate.marksandspencer.com">corporate.marksandspencer.com</a>]</li> </ul>
F.3	Key, High Quality Disclosures	2 out of 4	<p>Marks &amp; Spencer Group met 4 of the 8 thresholds listed below and therefore gets 2 out of 4 points for the high quality disclosure indicator.</p> <p>Specificity and use of concrete examples</p> <ul style="list-style-type: none"> <li>• Met: Score 2 for A.2.2 : Board discussions</li> <li>• Not met: Score 2 for B.1.6 : Monitoring and corrective actions</li> <li>• Not met: Score 2 for C.1 : Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers</li> <li>• Not met: Score 2 for C.3 : Users are involved in the design and performance of the channel(s)/mechanism(s)</li> </ul> <p>Discussing challenges openly</p>

Indicator Code	Indicator name	Score	Explanation
			<ul style="list-style-type: none"> <li>• Not met: Score 2 for B.2.4 : Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts</li> <li>• Met: Score 2 for C.7 : Remedying adverse impacts and incorporating lessons learned</li> </ul> Demonstrating a forward focus <ul style="list-style-type: none"> <li>• Met: Score 2 for A.2.3 : Incentives and performance management</li> <li>• Met: Score 2 for B.1.2 : Incentives and performance management</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 2019 Key Findings report and technical annex for more details of the research process.

The Benchmark is made available on the express understanding that it will be used solely for general information purposes. The material contained in the Benchmark should not be construed as relating to accounting, legal, regulatory, tax, research or investment advice and it is not intended to take into account any specific or general investment objectives. The material contained in the Benchmark does not constitute a recommendation to take any action or to buy or sell or otherwise deal with anything or anyone identified or contemplated in the Benchmark. Before acting on anything contained in this material, you should consider whether it is suitable to your particular circumstances and, if necessary, seek professional advice. The material in the Benchmark has been put together solely according to the CHRB methodology and not any other assessment models in operation within any of the project partners or EIRIS Foundation as provider of the analyst team.

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As CHRB Ltd, 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.