

Company Name Tesco
Industry Agricultural Products & Apparel (Supply Chain only)
Overall Score (*) 42.1 out of 100

Theme Score	Out of	For Theme
4.1	10	A. Governance and Policies
17.2	25	B. Embedding Respect and Human Rights Due Diligence
4.2	15	C. Remedies and Grievance Mechanisms
6.2	20	D. Performance: Company Human Rights Practices
7.5	20	E. Performance: Responses to Serious Allegations
2.9	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	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"> Met: General HRs commitment: The company states in their HR statement that they are 'committed to upholding human rights' [Promoting human rights at Tesco, 11/04/2019: tescopl.com] Met: UDHR: The company states in its Position Statement that it is 'committed to upholding human rights and support in full the UN Universal Declaration of Human Rights'. [Promoting human rights at Tesco, 11/04/2019: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> Not met: UNGPs: The Company indicates that 'We are committed to upholding human rights and fully support the UN Universal Declaration of Human Rights, the International Labour Organization Core Conventions and the UN Guiding Principles on Business and Human Rights'. However, this commitment needs to be made in a formal policy document or a document signed off by the board (this applies to indicators A.1.2 and A.1.2). Current evidence does not seem to belong to a piece that has the approval of the Board. The Company's position statement on human rights refers to The UNGPs in the following terms: 'We recognise that it is our responsibility as a business to respect and enhance the rights of people in our supply chains in line with the UN Guiding Principles on Human Rights' However, 'in line with' does not qualify as a commitment according to CHRB wording criteria. Similar wording is used in the Modern slavery statement (where the UN Guiding Principles is referenced twice). [Human Rights web, 17/08/2019: tescopl.com & Modern Slavery Statement 2018/19, 2019: tescopl.com] Not met: OECD

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.2	Commitment to respect the human rights of workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: ILO Core: The company states in their HR Statement that it is committed to 'support in full the UN Universal Declaration of Human Rights and the International Labour Organization Core Conventions on labour standards, working hours and health and safety for workers'. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com] • Met: UNGC principles 3-6: The company states that to demonstrate its commitment to high standards and transparency it has joined the UNGC and will report its progress 'against these ten principle on a regular basis'. • Met: Explicitly list All four ILO for AG suppliers: The Human rights policy indicates, regarding the supply chain, the following: 'Our starting point is the Base Code of the ETI, which covers the right to healthy and safe working conditions and prohibits forced labour and human trafficking. Upholding the Code is one o the requirements for our suppliers of doing business with Tesco'. The Base Code of the ETI includes requirements in each of the ILO core areas. In relation to Freedom of Association and Collective bargaining, the ETI code also states that 'where the right of freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining'. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com & ETI Base Code] • Met: Explicitly list ALL four ILO for AP suppliers: The Human rights policy indicates, regarding the supply chain, the following: 'Our starting point is the Base Code of the ETI, which covers the right to healthy and safe working conditions and prohibits forced labour and human trafficking. Upholding the Code is one o the requirements for our suppliers of doing business with Tesco'. The Base Code of the ETI includes requirements in each of the ILO core areas. In relation to Freedom of Association and Collective bargaining, the ETI code also states that 'where the right of freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining'. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com & ETI Base Code] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Explicit commitment to All four ILO Core: The Company states in its 'Group Position Statement' that 'we are committed to upholding human rights and support in full the United Nations (UN) Universal Declaration of Human Rights and the International Labour Organization (ILO) Core Conventions on labour standards, working hours and health and safety for workers'. No evidence found, however, of explicit commitment to each ILO core area, mentioning them. [Human Rights web, 17/08/2019: tescoplc.com & Promoting human rights at Tesco, 11/04/2019: tescoplc.com] • Met: Respect H&S of workers: The company indicates in the HR policy, Promoting Human Rights at Tesco, that they are committed to upheld and support health and safety of workers. [Human rights policy, 16/04/2018: tescoplc.com] • Met: H&S applies to AG suppliers: As indicated above, 'upholding the [ETI] Code is one o the requirements for our suppliers of doing business with Tesco'. This code contains requirements on health and safety. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com & ETI Base Code] • Met: H&S applies to AP suppliers: See above • Met: working hours for workers: As indicated above, the Company is committed to upholding rights and support the 'International Labour Organization Core Conventions on labour standards, working hours and health and safety for workers'. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com] • Met: Working hours for AP suppliers: As indicated above, 'upholding the [ETI] Code is one o the requirements for our suppliers of doing business with Tesco'. The ETI code contains requirements on working hours and meets international standards. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com & ETI Base Code]
A.1.3.AG.a	Commitment to respect human rights particularly relevant to the industry - land and natural resources (AG)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Respect land ownership and natural resources • Not met: Respecting the right to water • Not met: Expecting suppliers to respect these rights <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Voluntary Guidelines on Tenure Rights • Not met: IFC Performance Standards • Not met: FPIC for all • Not met: Zero tolerance for land grabs

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not met: Respecting the right to water • Not met: Expecting suppliers to respect these rights
A.1.3.AG.b	Commitment to respect human rights particularly relevant to the industry – people’s rights (AG)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Women's rights: The Company indicates that ‘We have also recently committed to uphold (...) the UN Women’s Empowerment Principles’. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com] • Not met: Expects suppliers to respect these rights: In the context of its supply chain the Company indicates that ‘across many countries women face additional barriers to decent work, due to unequal gender norms and their greater share of unpaid care work. Migrant workers are also particularly vulnerable to some of the worst forms of abuse, especially where they are working in a country illegally and therefore unwilling or unable to turn to legal authorities. We will continue to advocate and work in partnership with governments and other stakeholders to help overcome such systemic challenges within our supply chains’. However, no evidence found of an explicit commitment to respect women or migrants rights for suppliers. In addition, the Position on human rights states that ‘to support our commitment to diversity in the workplace in our operations and supply chains, we are signed up to the 30% club, the Women in Finance Charter, the Tech She Can Charter’. However, no particular requirement of commitment found to respect women's rights in supply chain. [Our approach to human rights, 11/04/2019: tescoplc.com & Promoting human rights at Tesco, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: CEDAW/Women's Empowerment Principles: The Company indicates that ‘We have also recently committed to uphold (...) the UN Women’s Empowerment Principles’. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com] • Not met: Expecting suppliers to respect these rights
A.1.3.AP	Commitment to respect human rights particularly relevant to the industry (AP)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Women's Rights: The Company indicates that ‘We have also recently committed to uphold (...) the UN Women’s Empowerment Principles’. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com] • Not met: Expecting suppliers to respect these rights: In the context of its supply chain the Company indicates that ‘across many countries women face additional barriers to decent work, due to unequal gender norms and their greater share of unpaid care work. Migrant workers are also particularly vulnerable to some of the worst forms of abuse, especially where they are working in a country illegally and therefore unwilling or unable to turn to legal authorities. We will continue to advocate and work in partnership with governments and other stakeholders to help overcome such systemic challenges within our supply chains’. However, no evidence found of an explicit commitment to respect women or migrants rights for suppliers. In addition, the Position on human rights states that ‘to support our commitment to diversity in the workplace in our operations and supply chains, we are signed up to the 30% club, the Women in Finance Charter, the Tech She Can Charter’. However, no particular requirement of commitment found to respect women's rights in supply chain. [Our approach to human rights, 11/04/2019: tescoplc.com & Promoting human rights at Tesco, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: CEDAW/Women's Empowerment Principles: The Company indicates that ‘We have also recently committed to uphold (...) the UN Women’s Empowerment Principles’. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com] • Not met: Respecting the right to water • Not met: Expecting suppliers to respect these rights
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"> • Met: Regular stakeholder engagement: The Company reports engagement with trade unions both for insight to design due diligence and monitoring performance. In addition, the Company also discloses worker interviews in the worker own language as part of the audit process. [Our approach to human rights, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Regular stakeholder design engagement: The Company states that 'over the past two years we have put in place a due diligence process to ensure that we are identifying and then focusing our resource in areas of highest risk, wherever this is in the supply chain. The process was developed in consultation with over fifty internal and external stakeholders, including suppliers, industry bodies such as the British Retail Consortium, Government bodies and civil society groups such as unseen, Oxfam and the Ethical Tea partnership [...] At the core of this framework is

Indicator Code	Indicator name	Score (out of 2)	Explanation
			engagement and insight from NGOs, trade unions, multi-stakeholder groups and other organisations who can help us identify areas of greatest risk'. [Human Rights web, 17/08/2019: tescopl.com & Our approach to human rights, 11/04/2019: tescopl.com]
A.1.5	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Commits to remedy: The Company indicates that 'We recognize the need for workers to have access to UN Guiding Principle-compliant grievance mechanisms to ensure any concerns they have can be raised and resolved. We are publicly committed to supporting, and not impeding access to state-based judicial or non-judicial mechanisms. We do not require individuals or communities participating in a grievance process to permanently waive their legal rights to bring a claim through a judicial process as a condition of participating in the grievance process'. However, no publicly available statement found of a policy committing it to remedy the adverse impacts on individuals, workers and communities that it has caused or contributed to, even though the Company has a specific commitment in the context of slavery: 'Starting with our own business operations and service providers, and then increasing the visibility we have of our global supply chains, we work to identify actual or potential risks of modern slavery and help ensure remediation where cases are identified'. [Modern Slavery Statement 2018/19, 2019: tescopl.com & Our approach to human rights, 11/04/2019: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Collaborating with other remedy initiatives: The company works with Issara Institute, which is involved in remediation, as explained below. The Company also states that 'Unseen will also support us in ensuring remediation for victims if cases of modern slavery are identified'. [Multi-stakeholder Initiatives & Modern Slavery Statement 2018/19, 2019: tescopl.com] • Not met: Work with AG suppliers to remedy impacts: The Company indicates that its partnership with the Issara Institute 'ensures our highest risk supply chains in Thailand are monitored independently. Their key focus is on enabling workers to raise their own concerns and ensure they are addressed which is crucial for the empowerment of migrant workers who are often vulnerable to exploitation'. 'They are now able to provide support to 20,000 workers across the seafood, poultry and agriculture sector'. However, no evidence found of how the Company is committed to remedy adverse impacts through the business relationship's own mechanisms (or through collaborating with those business relationships on the development of third party non-judicial remedies). [Modern Slavery Statement 2018/19, 2019: tescopl.com & Modern slavery statement, 2017/2018: tescopl.com] • Not met: Work with AP suppliers to remedy impacts: The Company describes its grievance mechanisms and how suppliers can use it. The Company also describes how it works to identify and rectify abuses in supply chains, including partnering with charities and NGOs as required, particularly in the context of agriculture. However, as indicated above, this indicator looks for a commitment to remedy adverse impacts linked to the Company's operation through the business relationship's own mechanisms or collaborating with them in the development of third party non-judicial remedies. [Our approach to human rights, 11/04/2019: tescopl.com]
A.1.6	Commitment to respect the rights of human rights defenders	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"> • Met: Zero tolerance attacks on HRs Defenders (HRDs): The Company indicates that 'The collaborative nature of our work leads us to engage with a wide range of individuals and organisations who support workers globally to realise their human rights. In some countries, we recognise that there is increasing pressure on human rights defenders, including trade unions. We do not tolerate threats, intimidation, physical or legal attacks on human rights defenders in relation to our operations'. [Our approach to human rights, 11/04/2019: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Expects AG suppliers to reflect company HRD commitments • Not met: Expects AP suppliers to reflect company HRD commitments

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	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"> • Met: CEO or Board approves policy: The Code of Business conduct has been signed by the CEO and includes a section describing the Company's commitments on human rights. [Our Code of Business Conduct, 12/2018: tescopl.com & Code of business conduct, N/A]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Board level responsibility for HRs: Tesco States that 'ultimately our CEO is accountable for human rights through the Compliance and Social Responsibility (SR) Committees, both of which he chairs' [BHRC survey, N/A] Score 2 <ul style="list-style-type: none"> • Not met: Speeches/letters by Board members or CEO
A.2.2	Board discussions	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Board/Committee review of salient HRs: The Company indicates that 'Oversight of our human rights work sits with the Board's Corporate Responsibility Committee for all markets and subsidiaries. Executive oversight sits with the Group Risk and Compliance Committee, led by the Group CEO. Our governance committees consider financial and non-financial risks to our business and, in particular, consider risks related to our Human Rights Policy which are maintained on our company risk register. [...] On a regular basis, and at least annually, the Group Risk and Compliance Committee reviews performance and updates on our supply chain human rights covering all human rights issues associated with sites supplying Tesco, key risks in our extended supply chain and actions to mitigate risks and remediate issues. The Corporate Responsibility Committee of the PLC Board also receives regular updates on this and wider sustainability issues. Key elements of our Human Rights Policy are incorporated into our Code of Business Conduct which is reviewed and updated where necessary once a year'. [Promoting human rights at Tesco, 11/04/2019: tescopl.com] Score 2 <ul style="list-style-type: none"> • Not met: Examples or trends re HR discussion • Not met: Both examples and process
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Incentives for at least one board member: Although the company has a Performance Share Plan (PSP) for directors none of the issues for which they are rewarded seems to be related to HR [Approach to reward statement] • Not met: At least one key AG HR risk, beyond employee H&S • Not met: At least one key AP HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not met: Performance criteria made public

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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Commits to ILO core conventions: See indicator A.1.2 • Met: Senior responsibility for HR: The Company indicates that 'Our human rights strategy is led by the Group Responsible Sourcing Director, within our Product division (report to chief Product Officer). Governance of our human rights work, for all markets and subsidiaries, sits with the board's Corporate Responsibility Committee, which meets three times a year'. [Modern Slavery Statement 2018/19, 2019: tescopl.com & Modern slavery statement, 2017/2018: tescopl.com] Score 2 <ul style="list-style-type: none"> • Met: Day-to-day responsibility: The Company indicates that "On a day to day basis, responsibility is integrated into the operational areas most relevant: Personnel (for our own employees), Commercial (for human rights in our supply chain) and Corporate Affairs (overview of human rights impacts across the business). An Employment Group, chaired by our UK Personnel Director and including the Responsible Sourcing Director within Commercial, also meets every eight weeks to ensure oversight of a range of human rights issues in our supply chain and among our colleagues." [BHRC survey, N/A] • Met: Day-to-day responsibility for AG in supply chain: See above • Met: Day-to-day responsibility for AP in supply chain: See above
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Senior manager incentives for human rights • Not met: At least one key AG HR risk, beyond employee H&S • Not met: At least one key AP HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not met: Performance criteria made public

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.3	Integration with enterprise risk management	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"> Met: HR risks is integrated as part of enterprise risk system: The Human rights policy statement indicates that 'Our governance committees consider financial and non-financial risks to our business and the Compliance and Social Responsibility Committees in particular consider risks related to our Human Rights policy, which are maintained on our company risk register'. The annual report states that 'The content of the risk registers are considered and discussed through regular meetings with senior management and reviewed by the Executive Committee. Each principal risk is reviewed at least annually by the Board.'. [Human rights policy, 16/04/2018: tescoplc.com & Annual Report 2018, 2018: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> Not met: Audit Ctte or independent risk assessment: The Company indicates that 'Our governance committees consider financial and non-financial risks to our business and, in particular, consider risks related to our Human Rights Policy which are maintained on our company risk register. [...] On a regular basis, and at least annually, the Group Risk and Compliance Committee reviews performance and updates on our supply chain human rights covering all human rights issues associated with sites supplying Tesco, key risks in our extended supply chain and actions to mitigate risks and remediate issues. The Corporate Responsibility Committee of the PLC Board also receives regular updates on this and wider sustainability issues. Key elements of our Human Rights Policy are incorporated into our Code of Business Conduct which is reviewed and updated where necessary once a year'. However, it is not clear there is an assessment of the adequacy of the enterprise risk management systems in managing human rights during the company's last reporting year either overseen by the Board Audit Committee or conducted by an independent third party and how it is done. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com]
B.1.4.a	Communication /dissemination of policy commitment(s) within Company's own operations	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Commits to ILO core conventions: See indicator A.1.2 Met: Communicates its policy to all workers in own operations: The Company indicates on its website that 'copies of the Code of business conduct can also be downloaded in the local languages for each of the markets we operate in'. It includes seven different languages. In the Little Helps plan report it indicates that 'all colleagues across the Tesco Group are required to complete annual refresher training on the Code of Business Conduct and ongoing in-depth e-learning on newly updated policies and key risk areas'. [BHRRC survey, N/A & Little Helps plan, 10/2017] <p>Score 2</p> <ul style="list-style-type: none"> Not met: Commits to all 4 ILO core conventions: See indicator A.1.2. Not met: Communication of policy commitments to stakeholder: The Company indicates that 'We are committed to upholding human rights and fully support the UN Universal Declaration of Human Rights, the International Labour Organization Core Conventions and the UN Guiding Principles on Business and Human Rights. We are also committed to reporting regularly on our work to uphold human rights in our supply chains. For our supply base specifically, we require that our suppliers uphold the full range of labour standards set out in the Base Code of the Ethical Trading Initiative'. However, it is not clear how it communicates its policy commitments to stakeholders, including local communities and potentially affected stakeholders. [Human Rights web, 17/08/2019: tescoplc.com] Not met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	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"> Met: Commits to all 4 ILO core conventions for suppliers: See indicator A.1.2 Met: Requiring AG suppliers to communicate policy down the chain: The Company indicates that 'we support our suppliers to comply with the Base Code of the ETI and seek to use our business for good, helping suppliers to improve, adding our weight to collaborative initiatives, and providing support for communities linked to our supply chain'. Also, 'we audit down to grower level for our fresh fruit and vegetables and do this in collaboration with our first-tier suppliers who cascade our requirements along the supply chain'. It also states that 'Our starting point is the Base Code of the ETI (Ethical Trading Initiative) [...]Upholding the Code is one of the requirements for our suppliers of doing business with Tesco. Our suppliers are required to communicate our requirements along their supply chain and to relevant stakeholders'. [Our approach to human rights, 11/04/2019: tescoplc.com & Promoting human rights at Tesco, 11/04/2019: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Requiring AP suppliers to communicate policy down the chain: The Company indicates that 'Our starting point is the Base Code of the ETI (Ethical Trading Initiative) [...]Upholding the Code is one of the requirements for our suppliers of doing business with Tesco. Our suppliers are required to communicate our requirements along their supply chain and to relevant stakeholders'. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: How HR commitments made binding/contractual: The Company indicates in the modern slavery statement that it has new cotton sourcing requirements for all Tesco and F&F suppliers, asking them to sign up as a commitment to our policy'. However, no further evidence found in relation to companies policies being in contractual agreements, and cascading contractual or other binding arrangements down the supply chain. No further evidence found in the Modern Slavery Statement 2018/19. [Modern slavery statement, 2016/2017 & Modern Slavery Statement 2018/19, 2019: tescoplc.com] • Not met: Including on AG suppliers • Not met: Including on AP suppliers
B.1.5	Training on Human Rights	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"> • Met: Scores at least 1 on A.1.2 • Met: Trains all workers on HR policy commitments: The Company states that it conducts regular training on the Code of Business conduct which includes human rights policy. All employees receive e-learning training on the Code of Business Conduct. "All colleagues across the Tesco Group are required to complete annual refresher training on the Code of Business Conduct and ongoing in-depth e-learning on newly updated policies and key risk areas." The code contains the commitment to 'fully support' the Core Conventions of the International Labour Organisation. [Little Helps plan, 10/2017] • Met: Trains relevant AG managers including procurement: The Company indicates that 'On a day-to-day basis, colleagues in our commercial and technical teams manage supplier and site relationships, and ethical requirements with support from a specialist responsible sourcing team, including dedicated local staff in 9 key sourcing countries. Responsible sourcing is a core component of our technical manager's responsibilities. All Tesco UK Buying Managers and Technical Managers are required to attend internal training which covers topics such as responsible sourcing, human rights and modern slavery to build awareness and knowledge and to ensure they are aware of relevant escalation procedures. Our training is regularly reviewed to ensure its on-going relevance.' [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Trains relevant AP managers including procurement: See above <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Score of 2 on A.1.2 • Met: Both requirements under score 1 met
B.1.6	Monitoring and corrective actions	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"> • Met: Scores at least 1 on A.1.2 • Met: Monitoring implementation of HR policy commitments: The Company indicates that 'In our own operations and procurement, dedicated head office staff work closely with all service providers, as well as our internal People function, to help address risks. This includes training staff to spot potential indicators of modern slavery such as workers with shared addresses and bank details. We have implemented a Recruitment Charter as part of our contracts with labour providers to our Tesco UK operations. This prohibits work-finding fees being charged to workers as this increases the risk of debt bondage'. The Company also states that it provides health and safety training and has a clear position on working hours. [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Monitoring AG suppliers: The Company indicates that 'Ethical auditing is predominantly focused on the 'first tier' of the supply chain, i.e. sites producing the final product, such as a clothing factory or food manufacturing plant. High risk sites must have an audit before supply and then on an annual basis. We also audit beyond first-tier based on the risk of the products being produced. For example, we audit down to grower level for our fresh fruit and vegetables and do this in collaboration with our first-tier suppliers who cascade our requirements along the supply chain'. [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Monitoring AP suppliers: See above [Our approach to human rights, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Score of 2 on A.1.2

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not met: Describes corrective action process: The Company indicates that 'During the closing meeting for all audits, all non-compliances are discussed and a Corrective Action Plan Report (CAPR) agreed between the supplier and the auditor. If any critical non-compliances are found, the audit company will notify Tesco directly. They will also inform Tesco of any issues that the supplier refused to acknowledge or that could not be verified'. The supplier is responsible for completing all corrective actions on the CAPR within agreed timescales, and for obtaining verification of closure from the independent auditors — normally within six months'. No evidence found, however, of the numbers of incidence. [Our approach to human rights, 11/04/2019: tescopl.com] • Met: Example of corrective action: The Modern Slavery act indicates that 'Through our own checks, we occasionally find cases where salaries are not paid on time and/or in full. This may happen for a number of reasons. Where we identify a shortfall in payment, we require suppliers to pay back any missed wages. (...) In 2018/19 we identified 110 cases of concern involving 88 sites. 7,392 workers received a total of \$508,307 USD as a result of Tesco's intervention.' [Modern Slavery Statement 2018/19, 2019: tescopl.com] • Not met: Discloses % of AG supply chain monitored • Not met: Discloses % of AP supply chain monitored
B.1.7	Engaging business relationships	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"> • Met: HR affects AG selection of suppliers: The Company indicates that 'high risk sites must have an audit before supply and then on an annual basis'. [Our approach to human rights, 11/04/2019: tescopl.com] • Met: HR affects on-going AG supplier relationships: The Company indicates that 'Although we have a 'zero tolerance' approach to critical breaches of the ETI Base Code, it is important to note that we do not abandon suppliers facing such problems. Our first aim is to ensure the issues are remediated and practices put in place to avoid recurrence'. 'On the rare occasions that we do not believe the supplier is committed to remediation, we will then seek to exit in a responsible manner, often continuing orders for up to three months to allow workers to have good notice of any changed hours as a result of our business moving'. [Our approach to human rights, 11/04/2019: tescopl.com] • Met: HR affects AP selection of suppliers: See above [Our approach to human rights, 11/04/2019: tescopl.com] • Met: HR affects on-going AP supplier relationships: See above [Our approach to human rights, 11/04/2019: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Both requirement under score 1 met • Met: Working with AG suppliers to improve performance: The Company indicates that 'We collaborate in a number of different ways to address specific, entrenched human rights issues which include our four themes'. This include 'Working with suppliers to establish forums that build suppliers' capabilities to manage human rights effectively globally or in particular countries. Examples include the Seafood Ethics Action Alliance (SEAA), the Food Network for Ethical Trade in the UK (FNET), Stronger Together (UK, Spain and South Africa) and the Spanish Ethical Trade Forums (Spain)'. [Our approach to human rights, 11/04/2019: tescopl.com] • Met: Working with AP suppliers to improve performance: The Company indicates that it did not identify any cases of Sumangali in direct supply base in 2018/2019. The Company describes actions carried out during last year, including: organising a two-day workshop 'for nine of our biggest direct suppliers to enable the sharing of industry best practice on supply chain management'. The Company also indicates that became a member of the ETI- Tamil Nadu Multistakeholder platform to contribute to the elimination of exploitive practices, 'by implementing a model that promotes ethical recruitment and retention of young women in the sector'. It intends to 'enrol our top 10 spinning mills into the ETI Tamil Nadu Multi-Stakeholder Platform, focusing on improving work wellbeing and representation'. [Modern Slavery Statement 2018/19, 2019: tescopl.com]
B.1.8	Approach to engagement with potentially affected stakeholders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Stakeholder process or systems: The Company indicates that 'Over the past two years we have put in place a due diligence processes to ensure that we are identifying and then focusing our resource in areas of highest risk [...] The process was developed in consultation with over fifty internal and external stakeholders, including suppliers, industry bodies such as the British Retail Consortium, Government bodies and civil society groups such as Unseen, Oxfam and the Ethical Tea Partnership. (...) At the core of this framework is engagement and insight from NGOs, trade unions, multi-stakeholder groups and other organisations who can

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>help us identify areas of greatest risk. By applying this process end to end in the supply chain, we will be able to be more confident that we are prioritising the highest risks in our supply chain'. Once it has set priorities, then seeks to work collaboratively with stakeholders as appropriate. For instance, the Company indicates that 'we have incorporated effective worker representation as the third theme in our revised human rights strategy [...] Our work in this area currently includes promoting dialogue between trade unions, suppliers, industry organizations, certification & audit companies as well as some governments in Latin America'. [Human Rights web, 17/08/2019: tescoplc.com]</p> <ul style="list-style-type: none"> • Not met: Frequency and triggers for engagement: Although, as indicated above, the Company, through stakeholder consultation, identifies issues, and then, based on that, which stakeholders to engage for each (worker representation), it is not clear which are the frequency and triggers for engagement. [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Workers in AG SC engaged: The Company describes regular engagement with International union representatives at the Ethical trading initiative, and also indicates that 'an essential part of all audits are the worker interviews which gather concerns and suggestions and pass these on to management to ensure continuous improvement of labour conditions. [Our approach to human rights, 11/04/2019: tescoplc.com] • Not met: Communities in the AG SC engaged • Met: Workers in AP SC engaged: As indicated above 'an essential part of all audits are the worker interviews which gather concerns and suggestions and pass these on to management to ensure continuous improvement of labour conditions'. • Not met: Communities in the AP SC engaged <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Analysis of stakeholder views and company's actions on them

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	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"> • Met: Identifying risks in own operations: The Company indicates that 'we now have a broader due diligence process to ensure that we are identifying and then focusing our resource in areas of highest risk, wherever this is in the supply chain. (...) Our risk assessment enables us to identify our highest areas of risk and to work out our priorities for the next three to five years'. Regarding the Company's own operations, 'our risk assessment process has identified that the greatest risks of forced labour come from service providers such as temporary workers in distribution, office cleaners or carwashes. This is because of the significant proportion of migrant workers in these sectors, in many of the countries we operate in, who may be less aware of their rights and more vulnerable to abuse. It is also because we have less direct visibility over these areas, relative to areas where we directly employ workers'. Moreover, 'Our risk assessment framework for own-brand products looks at five metrics, which have the potential to increase the vulnerability of workers. (...) These risk metrics are then mapped end to end in our key supply chains, allowing us to identify the most salient supply chain risks, wherever they occur'. [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Identifying risks in AG suppliers: Regarding products from its supply chains, the Company indicates that 'In our supply chains, we are prioritising work on our four themes in the countries where Tesco UK's top 20 products and ingredients are sourced from. The top 20 are those products and ingredients most regularly bought by customers which have the biggest sustainability impact where we have the ability to drive change. Ten of these 'Top 20' have significant and systemic human rights risks associated with them and will therefore be our immediate priorities for the next three to five years. (...) Outside of these top 20 products and ingredients, we focus on an additional seven regions and issues because of the known risks associated with them and/or their commercial importance to our business'. [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Identifying risks in AP suppliers: Among the seven regions and issues mentioned above, are all non-food factories across Asia, which the main issues are 'livelihoods and working hours, health and safety, worker representation' and Indian spinning mills with forced labour, gender equality issues. [Our work on human rights - 2018 update, November 2018: sustainability.tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Ongoing global risk identification: The company indicates that 'We now have a broader due diligence process to ensure that we are identifying and then focusing our resource in areas of highest risk, wherever this is in the supply chain. The process was developed in consultation with over fifty internal and external stakeholders, including suppliers, multi-stakeholder bodies such as the Ethical Trading Initiative, trade unions, civil society groups such as Unseen and Oxfam and government bodies'. [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: In consultation with stakeholders: See above. [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: In consultation with HR experts: As mentioned above, in the due diligence process some of the civil society groups consulted included Unseen, Oxfam and Ethical Tea Partnership. [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Triggered by new circumstances: The modern slavery statement indicates that 'we continue to build our understanding of risk by watching for broader labour trends. For example, a report from the Association of Labour Providers in January 2018 noted a decline in the number of workers applying to work in the food supply chain. Where there is a shortage of labour, there comes an increased risk of exploitation. Therefore, it is important to continue to monitor trends and work with suppliers to mitigate the risk of forced labour. No further evidence found in the Updated Modern Slavery Statement. [Modern slavery statement, 2017/2018: tescoplc.com & Modern Slavery Statement 2018/19, 2019: tescoplc.com] • Not met: Explains use of HRIAs or ESIA (inc HR): The Company indicates that 'we are committed to evolving and developing the tools we use to measure our human rights impact as a business. With this in mind, we have committed to publish the findings of at least three multi-stakeholder human rights impact assessments over the next three years which will be conducted in consultation with key stakeholders including NGOs. Each of the assessments will focus on one product and one country and will differentiate, where relevant, between impacts on women and men, migrant and local workers and workers and small-holder farmers'. As indicated, however, these are yet to be disclosed, including indicating when (what contexts) human rights impact assessments are carried out. [Our approach to human rights, 11/04/2019: tescoplc.com]
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"> • Met: Salient risk assessment (and context): The risk assessment framework is built around country of origin, type of work, type of labour (permanent, seasonal, through an agency), known cultural or community issues (identifying any endemic challenges), and supply chain capability. 'These risk metrics are then mapped end to end in our key supply chains'. In relation to its own operations, the Company has mapped the UK service providers in its offices, retail operations, property, distribution, HR and in specialist services such as IT and car washing and identified which have higher risk based on their contract type, level of skill involved in the work, wages and visibility of the service provider. Priority sectors identified include workers who build the Company's stores, agency labour in distribution and logistics, workers in security for offices, cleaning staff and car wash supplier [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Public disclosure of salient risks: The Company indicates that 10 of the top 20 products and ingredients 'have significant and systemic human rights associated', and discloses the type of product and the risk associated, for instance, in cotton the risks are forced and child labour, and in bananas are livelihoods and worker representation. In addition, it also focus in specific regions and issues and discloses which these are including for instance forced labour in Spanish salads or 'accommodation standards in the UK agriculture'. [Our approach to human rights, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Both requirements under score 1 met
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"> • Met: Action Plans to mitigate risks: The Company indicates that (after assessing) 'once we have identified our priorities, we then seek to work collaboratively with our suppliers, wider industry, civil society and, where appropriate, policy-makers to mitigate human rights risks - i.e. what steps can we take to avoid, reduce or manage those risks. This may include ethical audits, collaborative projects or training workers to understand their human rights'. The approach is based on three pillars: 'improving standards for people working in our own operations and our supply chains through continuous improvement programmes with suppliers, driving transformative industry-wide efforts to address endemic labour and

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>community issues, and using our convening power to advocate for change'. [Our approach to human rights, 11/04/2019: tescoplc.com]</p> <ul style="list-style-type: none"> • Met: Including in AG supply chain: The system described above covers both own operations and supply chain. Following the topics and products of risk considered in assessment, the company provides some examples. For instance, 'we have recently incorporated sustainable livelihoods for workers and smallholder farmers as one of four themes in our revised human rights strategy, in recognition of the need for workers and farmers to receive a fair share of the value they contribute to a company's products. We acknowledge that legal minimum wages may not be sufficient to meet workers' needs and in high risk supply chains, we work with suppliers to understand these issues further. (...) Examples of this work include our involvement in the Malawi 2020 tea project, which has specific targets to pay living wages to workers by 2020, and our involvement, in the Living Wage Advocacy Initiative, part of the World Banana Forum'. [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Including in AP supply chain: The system described above covers both own operations and supply chain. In relation to apparel, the Company provides the following example: 'In parts of the garment industry in southern India, workers have been recruited through contracts under which they are paid a lump sum at the end of a three-year period, and have restrictions placed on their movement. This leaves them vulnerable to abuse. We have continued to monitor our direct suppliers closely and work through the ETI to ensure this practice does not take place'. [Modern Slavery Statement 2018/19, 2019: tescoplc.com] • Met: Example of Actions decided: In the case of own operations and service providers, the Company indicates that ' dedicated head office staff work closely with all service providers, as well as our internal People function, to help address risks. This includes training staff to spot potential indicators of modern slavery such as workers with shared addresses and bank details. We have implemented a Recruitment Charter as part of our contracts with labour providers to our Tesco UK operations. This prohibits work-finding fees being charged to workers as this increases the risk of debt bondage, one of the most prevalent forms of modern slavery'. [Our approach to human rights, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Both requirements under score 1 met
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"> • Not met: System to check if Actions are effective: The Company indicates that 'we have taken steps in the last six months, to refine the indicators we use to measure the effectiveness of our Tesco UK due diligence approach and to move beyond a focus on the outcomes of ethical audits. We plan to rollout a monitoring framework in 2019 for Tesco UK which includes measuring indicators of worker satisfaction within our supply chains such as worker returnee and turnover rates. We are currently involving suppliers, NGOs and trade unions in the development of this framework and will consult them once initial data has been collected. We also regularly consult and engage closely with stakeholders about human rights challenges throughout our supply chain, in particular through our responsible sourcing experts based across 9 key sourcing countries'. However, as indicated, this is still to be implemented. [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Lessons learnt from checking effectiveness: The Company indicates that 'the collaborations we are part of provide another route for tracking the impact our work has on human rights. For example, within the Malawi 2020 project, we track the impact of the programme on farmers, who are predominantly women. For example, increases in yields were 15-20% higher for women trained in agricultural practices than untrained groups in 2018' (gender equality issue). [Our approach to human rights, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirement under score 1 met
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"> • Met: Comms plan re identifying risks: The Company communicates on its website the process it follows to identify its human right salient issues and how this is part of a due diligence process. See B.2.1 [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Comms plan re assessing risks: The Company communicates on its website its system to assess risks and discloses which are their key human rights issues by type of product. See B.2.2 [Our approach to human rights, 11/04/2019: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Comms plan re action plans for risks: The Company communicates on its website how it has a system to take action against risks and also discloses examples of actions taken. See B.2.3 [Our approach to human rights, 11/04/2019: tescoplc.com] • Not met: Comms plan re reviewing action plans: See indicator B.2.4 [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Including AG suppliers: The due diligence actions for identifying, assessing and taking actions for human rights issues focus in the Company's supply chains. [Our approach to human rights, 11/04/2019: tescoplc.com] • Met: Including AP suppliers: See above <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Responding to affected stakeholders concerns • Not met: Ensuring affected stakeholders can access communications

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"> • Met: Channel accessible to all workers: The whistleblowing policy indicates that 'The Protector Line is a way for colleagues, suppliers and their staff to disclose information that relates to suspected wrongdoing or dangers at work relating to Tesco'. This channel explicitly includes human rights issues. For Tesco colleagues the channel 'will be managed by the Loss Prevention and Security team following the Protector Line Blueprint'. In addition to the information disclosed above, the code of conduct includes the email address and the telephone number for the different countries. [Whistleblowing policy] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Number grievances filed, addressed or resolved: The Company indicates that 'in the past 12 months we received five alert related to possible human rights violations'. Only information about grievances in its supply chain found in the Modern Slavery Statement 2018-19. [Modern slavery statement, 2017/2018: tescoplc.com & Modern Slavery Statement 2018/19, 2019: tescoplc.com] • Not met: Channel is available in all appropriate languages: The Company indicates that 'in 2019 we entered into partnership with the charity, Unseen, who run the UK's first fully independent and confidential modern slavery helpline. Trained helpline advisors are able to support potential victims of modern slavery as well as offer a way for businesses and the general public to raise suspicions or concerns. Real-time translation is available in over 180 languages'. However, it is not clear whether the scope of this helpline goes beyond the UK. Also it seems to be limited to modern-slavery related issues. No evidence found in relation to the Company's system. [Modern Slavery Statement 2018/19, 2019: tescoplc.com] • Met: Opens own system to AG supplier workers: The Company's whistleblowing policy indicates that 'for suppliers and their staff, we are operating a separate dedicated global Supplier Protector Line service operated by an independent 3rd party'. The Company describes how the system works and the different ways to contact. • Met: Opens own system to AP supplier workers: See above
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Grievance mechanism for community: The Company also describes the 'Protector Line' availability. In addition, it indicates that 'In 2019 we entered into partnership with the charity, Unseen, who run the UK's first fully independent and confidential modern slavery helpline. Trained helpline advisors are able to support potential victims of modern slavery as well as offer a way for businesses and the general public to raise suspicions or concerns'. However it is not clear if there's a channel open to all stakeholders and communities at all places, particularly in high risk locations. Current evidence seems focused in the UK and in modern slavery-related issues. Protector Line seems to be open to suppliers and Company workers. [Modern Slavery Statement 2018/19, 2019: tescoplc.com & Our approach to human rights, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Describes accessibility and local languages: 'Unseen' is available online and 'real-time translation is available in over 180 languages'. However, as indicated above, channel needs to be accessible for all audiences at all locations, and having a wider scope than modern-slavery related issues. The Company also describes the 'Protector Line' availability. [Modern Slavery Statement 2018/19, 2019: tescoplc.com & Our approach to human rights, 11/04/2019: tescoplc.com] • Not met: Expects AG supplier to have community grievance systems

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not met: AG supplier communities use global system: Regarding 'Unseen' helpline, the Company indicates that 'We are in the process of ensuring that all our primary supplying sites in the UK, as well as our distribution fulfilment centres and stores, promote the helpline, enabling us to continue to raise awareness of modern slavery'. Also, 'All Tesco employees and workers in Tesco's 'first tier' supply base have access to our confidential, independently managed Protector Line. Workers in lower tiers can also use the line and all concerns will be investigated, but it is not communicated directly to these workers. Protector Line is promoted in the relevant language'. However, it is not clear that external individuals or communities related to suppliers have access to the Company's own channel(s)/mechanism(s) to raise complaints or concerns about the Company's suppliers. [Modern Slavery Statement 2018/19, 2019: tescopl.com & Our approach to human rights, 11/04/2019: tescopl.com] • Not met: Expects AP supplier to have community grievance systems • Not met: AP supplier communities use global system: Regarding 'Unseen' helpline, the Company indicates that 'We are in the process of ensuring that all our primary supplying sites in the UK, as well as our distribution fulfilment centres and stores, promote the helpline, enabling us to continue to raise awareness of modern slavery'. Also, 'All Tesco employees and workers in Tesco's 'first tier' supply base have access to our confidential, independently managed Protector Line. Workers in lower tiers can also use the line and all concerns will be investigated, but it is not communicated directly to these workers. Protector Line is promoted in the relevant language'. However, it is not clear that external individuals or communities related to suppliers have access to the Company's own channel(s)/mechanism(s) to raise complaints or concerns about the Company's suppliers. [Modern Slavery Statement 2018/19, 2019: tescopl.com & Our approach to human rights, 11/04/2019: tescopl.com]
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"> • Not met: Engages users to create or assess system • Not met: Description of how they do this <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Engages with users on system performance • Not met: Provides user engagement example on performance • Not met: AG suppliers consult users in creation or assessment: In the context of the supply chain, the Company reports that it participated in a pilot project to the UNGPs using its South African supply base. 'This pilot culminated in the development of a toolkit for workplace communication with an emphasis on improving the reporting and management of grievances. It involved engagement and participation of trade unions, workers, exporters together to design and implement transparent and credible mechanisms'. However, it refers to a project which report was published in 2011 and therefore is more than three years old. It also refers only to a pilot project carried out using a small part of the Supply chain and it is not clear whether it was implemented across the supply chain. No further information found in the web 'Our approach to human rights'. [Our approach to human rights, 11/04/2019: tescopl.com] • Not met: AP suppliers consult users in creation or assessment
C.4	Procedures related to the mechanism(s)/channel(s) are publicly available and explained	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Response timescales: The Company indicates that 'where necessary, these will be investigated by experienced Responsible Sourcing and Group Security colleagues. As well as working in partnership to expand the helpline, Unseen will also support us in ensuring remediation for victims if cases of modern slavery are identified'. However, procedures for managing the complaints or concerns, including timescales for addressing the complaints or concerns are not clear, including human rights in general. [Modern Slavery Statement 2018/19, 2019: tescopl.com] • Not met: How complainants will be informed <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Escalation to senior/independent level
C.5	Commitment to non-retaliation over complaints or concerns made	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"> • Met: Public statement prohibiting retaliation: The code states that 'as long as you're acting in good faith and your concerns are genuine, you are legally protected from victimisation and will not be at risk of any form or retribution, including losing your job, as a consequence of raising a concern - even if you are mistaken. • Met: Practical measures to prevent retaliation: The Code states that 'you don't have to give your name when you call'. In addition, the CEO, in its letter to

Indicator Code	Indicator name	Score (out of 2)	Explanation
			employees contained in the code states that 'if you feel the need to raise your concern anonymously, you can call Protector Line in complete confidence. Score 2 <ul style="list-style-type: none"> • Not met: Has not retaliated in practice • Not met: Expects AG suppliers to prohibit retaliation • Not met: Expects AP suppliers to prohibit retaliation
C.6	Company involvement with State-based judicial and non-judicial grievance mechanisms	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Won't impede state based mechanisms: On its website 'Our approach to human rights', the company indicates that 'We recognize the need for workers to have access to UN Guiding Principle-compliant grievance mechanisms to ensure any concerns they have can be raised and resolved. We are publicly committed to supporting, and not impeding access to state-based judicial or non-judicial mechanisms'. [Our approach to human rights, 11/04/2019: tescoplc.com] • Not met: Complainants not asked to waive rights: Also, 'We do not require individuals or communities participating in a grievance process to permanently waive their legal rights to bring a claim through a judicial process as a condition of participating in the grievance process'. However, it is not clear that it has not done so in any past case. [Our approach to human rights, 11/04/2019: tescoplc.com] Score 2 <ul style="list-style-type: none"> • Not met: Will work with state based or non judicial mechanisms • Not met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts and incorporating lessons learned	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Describes how remedy has been provided: The Company indicates in the modern slavery statement that one issue that it monitors 'particularly closely in key sourcing countries is that salaries are paid on time and in full [...] Where we identify a shortfall in payment, we require suppliers to pay back any avoided wages. In the rare occurrence that suppliers do not agree, we look to exit our relationship with them in a responsible manner. 'In 2018/19 we identified 110 cases of concern involving 88 sites. 7,392 workers received a total of \$508,307 USD as a result of Tesco's intervention'. [Modern Slavery Statement 2018/19, 2019: tescoplc.com] • Not met: Says how it would remedy key sector risks Score 2 <ul style="list-style-type: none"> • Not met: Changes introduced to stop repetition • Not met: Approach to learning from incident to prevent future impacts • Not met: Evaluation of the channel/mechanism

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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Living wage in supplier code or contracts: The Company indicates that 'for our supply base specifically, we require that our suppliers uphold the full range of labour standards set out in the Base Code of the Ethical Trading Initiative (ETI)'. Living wages is ETI base code clause 5. It says 'Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income'. However, according to CHRB methodology, living wage must include a reference to family and/or dependents. [Human Rights web, 17/08/2019: tescoplc.com & ETI Base Code, 04/2018: https://ethicaltrade.org Base Code %28English%29.pdf]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Improving living wage practices of suppliers: The company indicates that 'We are committed to working with workers, trade unions and NGOs in relevant supply chains to identify living wage benchmarks and publish examples of the gap between prevailing wages and credible living wage benchmarks. Examples of this work include our involvement in the Malawi 2020 tea project, which has specific targets to pay living wages to workers by 2020, and our involvement, in the Living Wage Advocacy Initiative, part of the World Banana Forum. The initiative has recently completed research on living wages in Costa Rica (where our suppliers already pay 20-25% above the minimum wage) and Ghana, and is undergoing a validation process of the draft benchmarks for Colombia and Ecuador. The World Banana Forum has promoted Living Wage benchmarks through collaborative initiatives with relevant stakeholders including producers, industry associations, importers, retailers, trade unions, Governments, NGOs such as Fairtrade and Rainforest Alliance to ensure all participants in the banana value chain – especially the most vulnerable (farm workers) benefit from the trade of this important product'. [Our approach to human rights, 11/04/2019: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provides analysis of trends demonstrating progress
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"> • Not met: Avoids business model pressure on HRs (purchasing practices): The Company indicates that it has developed joint responsible sourcing plans with over 20 of its most strategic UK suppliers, where supplier performance is assessed 'across responsible sourcing, technical and commercial KPIs. The integration of these plans helps ensure suppliers are recognised for good performance'. However, no details found on the specific practices adopted to avoid business considerations undermining human rights (price or short notice requirements). No further information found in the Modern Slavery Statement 2018/19. [Modern slavery statement, 2017/2018: tescopl.com & Tesco simplifies trade terms with suppliers, 10/2015: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Positive incentives to respect human rights (purchasing practices) • Not met: Both requirements under score 1 met
D.1.3	Mapping and disclosing the supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Identifies suppliers back to manufacturing sites (factories or fields): The Company discloses a world map of its 'First-tier sourcing map by risk status for Tesco UK Food, General Merchandise and Clothing'. It is divided in low, medium and high risk areas. Also, it indicates that 'We work hard with suppliers to obtain visibility of supply chains beyond our first tier who supply directly to Tesco. However, it is not that it identifies its suppliers, including direct and indirect suppliers in general. [Modern Slavery Statement 2018/19, 2019: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Discloses significant parts of SP and why
D.1.4.b	Prohibition on child labour: Age verification and corrective actions (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Child Labour rules in codes or contracts: The Company indicates that 'For our supply base specifically, we require that our suppliers uphold the full range of labour standards set out in the Base Code of the Ethical Trading Initiative(ETI)'. According to it, Child labor shall not be used: 'There shall be no new recruitment of child labour; Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child'. However, it is not clear age verification is one of the Company's requirements. [Promoting human rights at Tesco, 11/04/2019: tescopl.com & ETI Base Code] <ul style="list-style-type: none"> • Not met: How working with suppliers on child labour: Although the Company reports participating in programmes for UNICEF and Ethical Tea partnership to improve opportunities for children in Indian tea communities through education and protection against child abuse, it is not clear how works with suppliers to eliminate child labour and improve working conditions of young workers. [Modern Slavery Statement 2018/19, 2019: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Analysis of trends in progress made

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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Debt and fees rules in codes or contracts: The Company indicates that 'As members of the Institute of Human Rights and Business Responsible Recruitment Leadership Group, we also actively support the Employer Pays Principle that 'No worker should pay for a job - the costs of recruitment should be borne not by the worker but by the employer'. Although it prohibits recruitment fees, as stated above, it is not clear if these requirements guidelines are widely included in contractual arrangements with suppliers or codes of conduct (especially in high risk areas). [Modern Slavery Statement 2018/19, 2019: tescoplc.com] • Met: How working with suppliers on debt & fees: The Company indicates that through its partnership with the Issara Institute in Thailand it ensures independent monitoring of its highest risk supply chain. 'Across Issara institute partners, the working conditions of over 6,000 victims of forced labour have also been transformed into decent work in the past three years'. It provides technical support to suppliers to develop solutions around complex issues such as exploitative recruitment, debt bondage, and safeguards for workers in the absence of functioning grievance mechanisms'. Work carried out by the institute takes place in the seafood, poultry and agriculture sectors. Moreover, 'Tesco, together with our suppliers and other retailers, continue to participate in FNET, a network developed to support collaboration throughout supply chains, including addressing priority risks such as modern slavery. FNET members work together on (...) collaboration on priority areas of risk – this work stream includes a group working to map recruitment fees in three regions: Thailand and Malaysia, Spain and Italy, and the UK and develop collective actions to tackle recruitment fees where they are found; engagement – engaging stakeholders along the supply chain to understand modern slavery and human rights risks and the steps required to tackle them. Activities include raising awareness of the issue of recruitment fees'. [Modern slavery statement, 2017/2018: tescoplc.com & Modern Slavery Statement 2018/19, 2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Analysis of trends in progress made
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"> • Met: Free movement rules in codes or contracts: The Code (ETI Base Code) states that workers are not required to lodge their identity papers with their employees and are free to leave their employer after reasonable notice. The ETI base code is a requirement for suppliers. [ETI Base Code] • Met: How working with suppliers on free movement: The Company indicates that 'we have supported a number of programmes linked to tackling forced labour. In recent years, we worked on Sumangali and the restriction of workers' freedom in India through the ETI's Tamil Nadu Programme (ETI-TNMS) and we are members of the Local Consultative Committee of the Tamil Nadu Multi-Stakeholder Forum. It states that 'The objectives of ETI-TNMS is to contribute to the elimination of exploitive practices, including the Sumangali scheme (in which workers are recruited through contracts under which they are paid a lump sum at the end of a three-year period, and have restrictions placed on their movement), by implementing a model that promotes ethical recruitment and retention of young women in the sector'. 'We intend to enrol our top 10 spinning mills into the ETI Tamil Nadu Multi-Stakeholder Platform, focusing on improving work wellbeing and representation'. It also states that helped to establish Stronger Together, combating forced labour risks in the UK, Spain and South Africa. 'We continue to require all Tesco suppliers, including service providers such as labour agencies, based in the UK to attend Stronger Together training. This requirement also includes the second tier suppliers of our key UK food suppliers'. [Modern Slavery Statement 2018/19, 2019: tescoplc.com & Our approach to human rights, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Both requirements under score 1 met: See above. • Not met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> • Met: FoA & CB rules in codes or contracts: The ETI base code is a requirement for suppliers. It includes a commitment to respect freedom of association and the right to collective bargaining. This code also states that 'workers representatives are not discriminated against and have access to carry out their representative functions in the workplace'. [ETI Base Code & Our approach to human rights, 11/04/2019: tescoplc.com] • Met: How working with suppliers on FoA and CB: Regarding effective worker representation, the Company indicates that 'Our work in this area currently includes promoting dialogue between trade unions, suppliers, industry organizations, certification & audit companies as well as some governments in Latin America (...). Our work will increasingly mean engaging strategic suppliers in the importance of worker representation via the new ETI resources on Freedom of Association, Collective Bargaining and worker representation. In sites where there are trade unions, we work with suppliers to ensure trade union representatives are treated with respect and no discrimination takes place. When there have been complaints of discrimination Tesco actively participates to ensure bilateral negotiations take place to resolve the disagreements and promote management training to ensure better relations with trade union leaders. (...) In sites where there is no trade union affiliation, we seek to ensure all our suppliers have independent, democratically elected worker committees. In our banana supply chain for example, we are in regular dialogue with union representatives at the Ethical Trading Initiative, alongside representatives from the International Trade Union Confederation (ITUC), International Union of Food (IUF) and Trades Union Congress (TUC). We also have regular bilateral meetings with regional civil society organizations such as Banana Link and COLSIBA- the Confederation of Latin American Banana Unions. In Latin America we work actively to ensure strict assessments of labour conditions to promote continuous improvement of workplaces. We monitor all sites (both pack houses and farms) to ensure workers are able to democratically elect their representatives to worker committees and/ or Health and Safety committees'. [Our approach to human rights, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Both requirements under score 1 met • Not met: Provides analysis of trends demonstrating progress
D.1.7.b	Health and safety: Fatalities, lost days, injury rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Sets out clear Health and Safety requirements: The ETI Base code, which is a requirement for suppliers contains requirements on health and safety including training, access to water and sanitation, accommodation, providing safe working environment and knowledge of the industry and of any specific hazards. [ETI Base Code] • Not met: Injury Rate disclosures • Not met: Lost days or near miss disclosures • Not met: Fatalities disclosure <p>Score 2</p> <ul style="list-style-type: none"> • Not met: How working with suppliers on H&S: The Company indicates that it has conducted structural surveys using independent experts in Bangladesh. If factories struggle to meet the companies ethical and quality standards and do not improve, they are ultimately removed from the suppliers base. However, no specific evidence found on how it works with suppliers to improve their health and safety practices. [Improving conditions in the garment industry, Bangladesh: tescoplc.com] • Not met: Provides analysis of trends demonstrating progress
D.1.8.b	Land rights: Land acquisition (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Rules on land & owners in codes or contracts • Not met: How working with suppliers on land issues <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provides analysis of trends demonstrating progress
D.1.9.b	Water and sanitation (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Rules on water stewardship in codes or contracts • Not met: How working with suppliers on water stewardship issues <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not met: Provides analysis of trends demonstrating progress
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"> • Not met: Women's rights in codes or contracts: The Company indicates that 'To support our commitment to diversity in the workplace in our operations and supply chains, we are signed up to the 30% Club, the Women in Finance Charter, the Tech She Can Charter, and were one of the first companies in the UK to report publicly on our Gender Pay Gap. We have also recently committed to uphold the UN Standards for Business to tackle discrimination against Lesbian, Gay, Bi, Trans and Intersex People and the UN Women's Empowerment Principles'. However, it is not clear the Company includes women's rights requirements, including the provision of equal pay for equal work, equal opportunities throughout all levels of employment, and measures to ensure equal opportunities throughout all levels of employment and to eliminate health and safety concerns that are particularly prevalent among women workers, in its contractual arrangements with its suppliers or in its supplier code of conduct. [Promoting human rights at Tesco, 11/04/2019: tescoplc.com] • Met: How working with suppliers on women's rights: The Company indicates that 'The final theme of our new human rights strategy is a commitment to identifying gender equality issues in our operations and supply chain and working to mitigate and remediate these. In Latin America, as part of our ethical due diligence and SMETA audit quality programme we have begun strict enforcement of gender balance in all the worker committees to guarantee female workers have adequate representation. This ensures issues of specific importance to women are given the necessary attention during worker / management meetings. We are currently also engaged in gender programmes through (...) Assam tea programme, (...), and Malawi 2020'. The Assam Tea Programme in 'partnership with the Ethical Tea Partnership and UNICEF is focussed on addressing gender inequality in the Assam region of India, where girls and young women can be at risk of violence, abuse and exploitation'. As for the Malawi 2020, 'We are collectively supporting the setting up of women welfare and gender committees on Malawi tea estates, to ensure gender issues are raised and acted upon, and that women are appropriately represented. Training will be delivered to discuss unequal gender norms with the aim of ensuring no sexual harassment and discrimination is taking place'. [Worker and Community Empowerment - Tea, 19/08/2019: tescoplc.com & Our approach to human rights, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provides analysis of trends demonstrating progress

D.2 Apparel

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.1.b	Living wage (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Living wage in supplier code or contracts: The Company indicates that 'for our supply base specifically, we require that our suppliers uphold the full range of labour standards set out in the Base Code of the Ethical Trading Initiative (ETI)'. Living wages is ETI base code clause 5. It says 'Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income'. However, according to CHRB methodology, living wage must include a reference to family and/or dependents [ETI Base Code, 04/2018: https://ethicaltrade.org Base Code %28English%29.pdf & Human Rights web, 17/08/2019: tescoplc.com] • Not met: Improving living wage practices of suppliers: The Company indicates that 'One issue we monitor particularly closely in key sourcing countries is that salaries are paid on time and in full. Through our own checks, we occasionally find cases where salaries are not paid on time and/or in full. This may happen for a number of reasons. Where we identify a shortfall in payment, we require suppliers to pay back any missed wages'. Although the Company provides various examples of working with its suppliers in the agriculture sector to improve their living wage practices, it is not clear the same happens with its apparel suppliers. [Modern Slavery Statement 2018/19, 2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends demonstrating progress

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"> • Not met: Avoids business model pressure on HRs: The Company indicates that it has developed joint responsible sourcing plans with over 20 of its most strategic UK suppliers, where supplier performance is assessed ‘across responsible sourcing, technical and commercial KPIs. The integration of these plans helps ensures suppliers are recognised for good performance’. However, no details found on the specific practices adopted to avoid business considerations undermining human rights (price or short notice requirements). No further information found in the Modern Slavery Statement 2018/19. [Modern slavery statement, 2017/2018: tescoplc.com & Tesco simplifies trade terms with suppliers, 10/2015: tescoplc.com] • Not met: Positive incentives to respect human rights <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met
D.2.3	Mapping and disclosing the supply chain	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifies suppliers back to product source: The Company indicates that ‘we continue to map our clothing and textile supply chain by including spinning mills, tanneries, and other processing sites to ensure better visibility of any potential risks’. [Modern Slavery Statement 2018/19, 2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Discloses significant parts of supply chain and why
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"> • Met: Child Labour rules in codes or contracts: The Company indicates that ‘For our supply base specifically, we require that our suppliers uphold the full range of labour standards set out in the Base Code of the Ethical Trading Initiative (ETI)’. According to ETI Base Code, ‘Child labour shall not be used: There shall be no new recruitment of child labour; Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child’. The Company indicates that ‘ethical audits are conducted in accordance with SEDEX Members Ethical Trade Audit. Under SMETA audit reports an auditor must record how age is checked. [Our approach to human rights, 11/04/2019: tescoplc.com & ETI Base Code] • Not met: How working with suppliers on child labour <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends demonstrating progress
D.2.5.b	Prohibition on forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Debt and fees rules in codes or contracts: The Company indicates that ‘As members of the Institute of Human Rights and Business Responsible Recruitment Leadership Group, we also actively support the Employer Pays Principle that ‘No worker should pay for a job - the costs of recruitment should be borne not by the worker but by the employer’. Although it prohibits recruitment fees, as stated above, it is not clear if these requirements guidelines are widely included in contractual arrangements with suppliers or codes of conduct (especially in high risk areas). [Modern Slavery Statement 2018/19, 2019: tescoplc.com] • Not met: How working with suppliers on debt & fees: Although the Company provides examples of corrective action plans implemented in case of non-compliance, no evidence found of how the Company works with suppliers to eliminate imposing any financial burdens on workers in the apparel sector. [Modern Slavery Statement 2018/19, 2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made
D.2.5.d	Prohibition on forced labour: Restrictions on workers (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"> • Met: Free movement rules in codes or contracts: The Code (ETI Base Code) states that workers are not required to lodge their identity papers with their employees and are free to leave their employer after reasonable notice. The ETI base code is a requirement for suppliers. [ETI Base Code]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not met: How these practices are implemented and monitored for agencies, labour brokers or recruiters: The Company describes some work carried through the Issara Institute partnership, although evidence found seems to relate to debt bondage or other financial costs in the fishing sector (indicator D.1.5.b). No further evidence of how it works with suppliers to eliminate detention of worker's documents or other actions to physically restrict movement in the apparel sector. [Modern Slavery Statement 2018/19, 2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made
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"> • Met: FoA & CB rules in codes or contracts: The ETI base code is a requirement for suppliers. It includes a commitment to respect freedom of association and the right to collective bargaining. This code also states that 'workers representatives are not discriminated against and have access to carry out their representative functions in the workplace'. [ETI Base Code & Our approach to human rights, 11/04/2019: tescoplc.com] • Met: How working with suppliers on FoA and CB: Regarding effective worker representation, the Company indicates that 'We have also worked with factories in Bangladesh, India and Turkey which supply to Tesco to engage in the ETI Social Dialogue Programme to empower worker representatives and ensure free election of worker representatives. It will increasingly mean engaging strategic suppliers in the importance of worker representation via the new ETI resources on Freedom of Association, Collective Bargaining and worker representation. In sites where there are trade unions, we work with suppliers to ensure trade union representatives are treated with respect and no discrimination takes place. When there have been complaints of discrimination Tesco actively participates to ensure bilateral negotiations take place to resolve the disagreements and promote management training to ensure better relations with trade union leaders. We have worked with ETI closely to address multiple cases of trade union discrimination in factories in Sri Lanka, India and Turkey. In sites where there is no trade union affiliation, we ensure seek to ensure all our suppliers have independent, democratically elected worker committees'. [Our approach to human rights, 11/04/2019: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made
D.2.7.b	Health and safety: Fatalities, lost days, injury rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Sets out clear Health and Safety requirements: The ETI Base code, which is a requirement for suppliers contains requirements on health and safety including training, access to water and sanitation, accommodation, providing safe working environment and knowledge of the industry and of any specific hazards. [ETI Base Code] • Not met: Injury rate disclosures • Not met: Lost days or near miss disclosures • Not met: Fatalities disclosures <p>Score 2</p> <ul style="list-style-type: none"> • Not met: How working with suppliers on H&S: The Company indicates that it has conducted structural surveys using independent experts in Bangladesh. If factories struggle to meet the companies ethical and quality standards and do not improve, they are ultimately removed from the suppliers base. However, no specific evidence found on how it works with suppliers to improve their health and safety practices. [Improving conditions in the garment industry, Bangladesh: tescoplc.com] <ul style="list-style-type: none"> • Not met: Provide analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> • Not met: Women's rights in codes or contracts: The Company indicates that 'To support our commitment to diversity in the workplace in our operations and supply chains, we are signed up to the 30% Club, the Women in Finance Charter, the Tech She Can Charter, and were one of the first companies in the UK to report publicly on our Gender Pay Gap. We have also recently committed to uphold the UN Standards for Business to tackle discrimination against Lesbian, Gay, Bi, Trans and Intersex People and the UN Women's Empowerment Principles'. However, it is not clear the Company includes women's rights requirements, including the provision of equal pay for equal work, and measures to ensure equal opportunities throughout all levels of employment and to eliminate health and safety concerns that are particularly prevalent among women workers, in its contractual arrangements with its suppliers or in its supplier code of conduct. [Promoting human rights at Tesco, 11/04/2019: tescopl.com] • Met: How working with suppliers on women's rights: The Company indicates that 'The final theme of our new human rights strategy is a commitment to identifying gender equality issues in our operations and supply chain and working to mitigate and remediate these. In Latin America, as part of our ethical due diligence and SMETA audit quality programme we have begun strict enforcement of gender balance in all the worker committees to guarantee female workers have adequate representation. This ensures issues of specific importance to women are given the necessary attention during worker / management meetings. We are currently also engaged in gender programmes through (...), the ETI Tamil Nadu Working Group in India'. The programme aims 'To contribute to the elimination of exploitive practices, including the Sumangali scheme, in the garment/textile industry in Southern India by implementing a replicable model that promotes ethical recruitment and retention of young women into the sector'. It also intend to enrol our top 10 spinning mills into the Platform, focusing on improving work wellbeing and representation. [Our approach to human rights, 11/04/2019: tescopl.com & Garments and textiles India, 19/08/2019] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirement under score 1 met • Not met: Provide analysis of trends in progress made
D.2.9.b	Working hours (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"> • Met: Working hours in codes or contracts: The Company indicates that the ETI base code is a requirement for suppliers. This code contains requirements on working hours, including not exceed 48 hours per week (excluding overtime), not exceeding 60 hours (including overtime) in any seven day period (with a few explicit exceptions), and providing at least one day off in every seven day period (or where allowed by national law, two days off in every 14 day period). [Our approach to human rights, 11/04/2019: tescopl.com & ETI Base Code] • Not met: How working with suppliers on working hours: The Company provides a detailed example case of corrective action plan implemented following a non-compliance found. The corrective action plan led to improvement and stay within the acceptable limits. However, no evidence found of proactive work carried out with suppliers to improve their performance in relation to working hours. [Improving conditions in the garment industry, Bangladesh: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made

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"> • Headline: Tesco to be investigated over North Korean forced labour in its supply chain • Area: Forced labour • Story: A UK media investigation linked Tesco to forced labour in its supply chain in Poland. A 2016 investigation by Channel 4's Dispatches programme identified the use of North Korean labourers at the Mularski tomato farm in Poland that supplies Tesco Poland. The programme described that North Korea obtains visas and work permits for workers in Poland and Malta, with workers allegedly being controlled and monitored by North Korean government officials while on-site. In particular, it is claimed by defectors from North Korea that as much as 90% of the wages generated are sent directly to the North Korean government. The Mularski farm states that the 62 workers are legally employed, treated fairly and paid correctly into individual bank accounts. • Sources: [The Telegraph, 31/05/2016: telegraph.co.uk][NY Times, 31/12/2017: nytimes.com]
E(1).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response available: A spokesperson for Tesco told the programme: "It has long been a fundamental Tesco principle that we support workers' rights and require all of our suppliers to adhere to the highest standards for their workers. We have investigated the conditions at Mularski and have not seen or been provided with any evidence to suggest any workers at the site are being mistreated in any way. We will continue to work closely with our supplier and expert organisations to ensure these standards are being upheld." <p>Tesco says their UK stores do not sell tomatoes produced at Mularski.</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Response goes into detail
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"> • Met: Company policies address the general issues raised • Met: Policies apply to the type of business relationships involved <p>Score 2</p> <ul style="list-style-type: none"> • Met: Policies address the specific rights in question: The Company has indicated it is 'committed to upholding human rights and support in full the UN Universal Declaration of Human Rights and the International Labour Organization Core Conventions on labour standards, working hours and health and safety for workers' in its human rights statement. It adds it is a founding member of the Ethical Trading Initiative (ETI), and 'recognises that it is its responsibility as a business to respect and enhance the rights of people in those supply chains, in line with the UN Guiding Principles. Its starting point is the Base Code of the ETI, which covers the right to healthy and safe working conditions and prohibits forced labour, child labour and human trafficking. Upholding the Code is one of the requirements for our suppliers of doing business with Tesco'.
E(1).3	The Company has taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Engages with affected stakeholders • Not met: Encourages linked business to engage affected stakeholders • Not met: Provides remedies to affected stakeholders • Not met: Has reviewed management systems to prevent recurrence <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Remedies are satisfactory to the victims • Not met: Has improved systems and engaged affected stakeholders

F. Transparency (10% of Total)

Indicator Code	Indicator name	Score	Explanation
F.1	Company willingness to publish information	2.94 out of 4	Out of a total of 53 indicators assessed under sections A-D of the benchmark, Tesco made data public that met one or more elements of the methodology in 39 cases, leading to a disclosure score of 2.94 out of 4 points.
F.2	Recognised Reporting Initiatives	0 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"> • Not met: Company reports on GRI

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			<ul style="list-style-type: none"> • Not met: Company reports on SASB • Not met: Company reports on UNGPRF
F.3	Key, High Quality Disclosures	0 out of 4	<p>Tesco met 0 of the 8 thresholds listed below and therefore gets 0 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"> • Not met: Score 2 for A.2.2 : Board discussions • Not met: Score 2 for B.1.6 : Monitoring and corrective actions • Not met: Score 2 for C.1 : Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers • Not met: Score 2 for C.3 : Users are involved in the design and performance of the channel(s)/mechanism(s) <p>Discussing challenges openly</p> <ul style="list-style-type: none"> • Not met: Score 2 for B.2.4 : Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts • Not met: Score 2 for C.7 : Remedying adverse impacts and incorporating lessons learned <p>Demonstrating a forward focus</p> <ul style="list-style-type: none"> • Not met: Score 2 for A.2.3 : Incentives and performance management • Not met: Score 2 for B.1.2 : Incentives and performance management

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.

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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.