

Company Name Marks & Spencer
Industry Agricultural Products & Apparel (Supply Chain only)
Overall Score 38.1 out of 100

Theme Score	Out of	For Theme
4.8	10	A. Governance and Policies
11.1	25	B. Embedding Respect and Human Rights Due Diligence
8.5	20	C. Remedies and Grievance Mechanisms
8.7	25	D. Performance: Company Human Rights Practices
5.0	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policies (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	<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's Human Rights Policy reads: 'Marks and Spencer Group plc and other relevant group companies (M&S) respects and supports the dignity, wellbeing and human rights of our employees, the workers in our extended supply chain, the communities in which we live and those affected by our operations'. [Human Rights Policy 2016, 05/2016: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Commitment to the UNGPs: The Company states in its Human Rights Policy: 'M&S is committed to respecting internationally recognised human rights in line with the principles and guidance contained in the United Nations (UN) Guiding Principles on Business and Human Rights'. [Human Rights Policy 2016, 05/2016: corporate.marksandspencer.com] & [M&S People Principles, Feb 2019: corporate.marksandspencer.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	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: Company has a commitment to the ILO Core: The Global Sourcing Principles indicates: 'These Principles reflect Marks and Spencer's beliefs and values which are aligned with our commitment to the UN Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] Not Met: Company has an explicit commitment to All four ILO Core: In its document M&S People Principles, the Company commits to: 'Treating everyone equally regardless of age, gender, [...], political opinions or sexual orientation. [...] It is M&S policy to promote an environment free from discrimination,[...]; Ensuring

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>that all M&S employees work for the company on a voluntary basis, and not under threat of any penalty or sanctions [...]; Not employing anyone younger than: i) The legal minimum age for employment; ii) The age of completion of compulsory education (whichever is higher); We respect the right for employees to join a trade union (without any fear of victimisation or discrimination) and the principle of freedom of association and where our employees are represented by a legally recognised trade union, we respect the principle of collective bargaining. However, at Marks & Spencer we are committed to direct employee engagement and participation (through elected employee involvement groups) as we believe that the people who work for us: have invaluable first-hand knowledge of our business operation; have the greatest vested interest in our commercial success and know most about what issues matter to workplace colleagues'. However, it is not clear if the Company is committed to respect the right to collective bargaining at all places, providing alternative mechanisms at those where there are legal restrictions [M&S People Principles, Feb 2019: corporate.marksandspencer.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to commit to ILO Core: The Company's Global Sourcing Principles sets the keys commitments expected from suppliers. It covers each ILO Core commitment: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] • Met: Company explicitly list All four ILO for suppliers: The Company's Global Sourcing Principles states 'Marks & Spencer's Global Sourcing Principles (the "Principles") set out these minimum requirements and expectations of how we and our supplier partners conduct business to uphold human rights along with labour, environmental, ethical and legal requirements in their own operations and their supply chains'. It indicates its Human Rights and Ethical Standards covering areas such as forced labour, child labour, discrimination and equal opportunities as well as collective bargaining and freedom of association. Regarding the rights to collective bargaining and freedom of association, it explains: 'Supplier partners must respect their workers' right to freedom of association, including to form or join associations of their own choice and bargain collectively on all work-related issues. In cases where local law restricts this right, parallel means of free association should be allowed'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	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: Commitment to respect H&S of workers: According to the Company's People and Principles Policy, Marks and Spencer is committed to 'Providing safe, clean and healthy working conditions for all employees. This includes all aspects of work accommodation and working conditions: from access to clean toilet facilities which respect worker dignity, to promoting and supporting well-being initiatives aimed at improving and protecting the mental and physical health of our workforce. This commitment includes taking adequate steps to prevent injury and accidents; providing appropriate protective equipment and suitable accommodation and facilities; first aid assistance; and having in place a comprehensive framework of supporting systems, processes, risk assessments and training.' [M&S People Principles, Feb 2019: corporate.marksandspencer.com] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: It indicates that 'As an employer, we are committed to (...) Ensuring that the working hours of all our employees comply with national laws or benchmark industry standards or relevant international standards. (...) Any overtime above contractual requirements is voluntary. The total hours worked (including overtime) in any week must not regularly exceed 60 hours in a single week. Working hours may exceed 60 hours in a single week only in exceptional circumstances'. However, no evidence found of the Company explicitly committing to respect ILO conventions on working hours or that it publicly states that workers are not required to work more than 48 hours as regular working week, and that overtime is consensual and paid at a premium rate. The previous piece of evidence came from the Global Sourcing Principles. This datapoint was previously assessed as Met based on the Company's Global Sourcing Principles, which refer to expectations for suppliers, but not own operations. [M&S People Principles, Feb 2019: corporate.marksandspencer.com] & [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expect suppliers to commit to H&S of their workers: It indicates that 'Supplier partners must provide a healthy, safe, and clean workplace for all workers

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>and comply with all applicable laws on occupational health and safety'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com]</p> <ul style="list-style-type: none"> • Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: It indicates that 'Suppliers must ensure that working hours comply with national laws or benchmark industry standards or relevant international standards, whichever affords greater protection to ensure the health, safety and welfare of workers. Working hours, excluding overtime, must not exceed 48 hours per week. The total hours worked (including overtime) in any week must not regularly exceed 60 hours in a single week. Working hours may exceed 60 hours in a single week only in exceptional circumstances where any of the following are met: this is allowed by national law; this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; appropriate safeguards are taken to protect the workers' health and safety; and the employer can demonstrate that exceptional circumstances apply such as seasonal work, accidents or emergencies. All overtime must be voluntary and must not be requested on a regular basis'.
A.1.3.a.AG	Commitment to respect human rights particularly relevant to the industry – land, natural resources and indigenous peoples' 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"> • Not Met: Respect land ownership and natural resources as set out in VGGT • Not Met: Respect land ownership and natural resources as set out in The IFC Performance Standards • Not Met: Respecting indigenous peoples' rights or ILO Convention No.169 or UN Declaration • Not Met: Expecting suppliers to make these commitments: The Global Sourcing Principles indicate that 'free and prior informed consent (FPIC) when using, leasing, and purchasing land. Supplier partners must conform to local, national, and international standards of land tenure when working in communities and apply due diligence on property and land titles'. Moreover, 'vulnerable groups such as but not limited to [...] indigenous peoples, can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. However, although the Company discloses suppliers' provisions to land, no evidence found that suppliers are expected to commit to it to respect ownership/use of land and natural resources and respect legitimate tenure rights related to the ownership and use of land and natural resources as set out in the relevant part(s) of the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security (VGGT) or the IFC Performance Standards. Furthermore, suppliers are expected to commit to respecting indigenous peoples' rights or references the relevant part(s) of the ILO Convention on Indigenous and Tribal Peoples No.169 or of the UN Declaration on the Rights of Indigenous Peoples. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Respecting the right to water: Previous assessment used evidence from the Global Sourcing Principles dated Aug 2018. The Global Sourcing Principles 'set[s] out what is required and expected from our contracted suppliers'. It is not clear its contents also apply to the Company's own operations. In addition, previous assessment also used evidence from a website, which is not considered a suitable source for policy statements under CHRB's revised approach. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] • Not Met: Company's policy commits to obtain FPIC • Met: Expecting suppliers to make these commitments <p>: The Global Sourcing Principles indicates: 'Supplier partners must ensure that water is used efficiently, and that supplier partners' operations do not negatively affect access to safe water for the communities, in which their operations are located, both now and in the future. This is particularly important in water stressed areas. No contaminated or toxic wastewater should be discharged into the environment and neighbouring communities. Supplier partners are expected to put in place systems for water efficiency and wastewater treatment and are required to monitor and test the quality of the effluent for pollution'. Moreover, it indicates that 'We expect all supplier partners to adhere to the practice of free and prior informed consent (FPIC) when using, leasing, and purchasing land. Supplier partners must conform to local, national, and international standards of land tenure when working in communities and apply due diligence on property and land titles'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (AG)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Women's rights: The Global Sourcing Principles indicates: 'These Principles reflect Marks and Spencer's beliefs and values which are aligned with our commitment to the (...) the UN Women's Empowerment Principles, (...)'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Responsible Sourcing - web, N/A: corporate.marksandspencer.com] • Met: Expects suppliers to respect at least one of these rights: The Global Sourcing Principles include the following requirements: 'Vulnerable groups such as but not limited to women, the youth, migrants, ethnic minorities, the elderly, indigenous peoples, can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable groups'. Also, 'Supplier partners must ensure that men and women receive equal pay and conditions for the same type of work'. Finally, 'Supplier partners must treat all workers with respect and dignity and must not engage in or support any form of discrimination in hiring, remuneration, access to training, promotion, termination or retirement based on (...) migrant status, (...) gender, pregnancy (...)'. Supplier partners must not require a pregnancy test or discriminate against pregnant workers except where required by applicable laws or regulations or prudent for workplace safety. Supplier partners should have an equal opportunity employment policy that promotes gender equity in employment practices, and states maternity leave provision and support for childcare where appropriate'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: CEDAW/Women's Empowerment Principles: The Global Sourcing Principles indicates: 'These Principles reflect Marks and Spencer's beliefs and values which are aligned with our commitment to the (...) the UN Women's Empowerment Principles, (...)'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] • Not Met: Expecting suppliers to respect these rights
A.1.3.AP	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (AP)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Women's rights: The Global Sourcing Principles indicates: 'These Principles reflect Marks and Spencer's beliefs and values which are aligned with our commitment to the (...) the UN Women's Empowerment Principles, (...)'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Responsible Sourcing - web, N/A: corporate.marksandspencer.com] • Met: Expects suppliers to respect these rights: The Global Sourcing Principles include the following requirements: 'Vulnerable groups such as but not limited to women, the youth, migrants, ethnic minorities, the elderly, indigenous peoples, can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable groups'. Also, 'Supplier partners must ensure that men and women receive equal pay and conditions for the same type of work'. Finally, 'Supplier partners must treat all workers with respect and dignity and must not engage in or support any form of discrimination in hiring, remuneration, access to training, promotion, termination or retirement based on (...) migrant status, (...) gender, pregnancy (...)'. Supplier partners must not require a pregnancy test or discriminate against pregnant workers except where required by applicable laws or regulations or prudent for workplace safety. Supplier partners should have an equal opportunity employment policy that promotes gender equity in employment practices, and states maternity leave provision and support for childcare where appropriate'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: CEDAW/Women's Empowerment Principles: The Global Sourcing Principles indicates: 'These Principles reflect Marks and Spencer's beliefs and values which are aligned with our commitment to the (...) the UN Women's Empowerment Principles, (...)'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] • Not Met: Expecting suppliers to respect these rights
A.1.4	Commitment to remedy	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: The Company commits to remedy: The Human rights policy states that 'M&S has policies and processes in place to identify, prevent or mitigate human rights risks, and remediate any adverse impact our global operations have caused or contributed to'. It adds: 'we will not tolerate, nor will we condone, abuse of human

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>rights within any part of our business or supply chains and we take seriously any allegations are not properly respected. We place importance on the provision of effective remedy wherever human rights impacts occur through company-based grievance mechanisms'. [Human Rights Policy 2016, 05/2016: corporate.marksandspencer.com] & [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com]</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to make this commitment: It indicates: 'We expect all our supplier partners to respect internationally recognised human rights and to implement policies and due diligence procedures to detect, prevent, mitigate and remediate any adverse impacts on human rights'. Also, 'When issues arise at supplying sites, the supplier is expected to bear the cost of remedying any issues'. Finally: 'vulnerable groups such as but not limited to women, the youth, migrants, ethnic minorities, the elderly, indigenous peoples, can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Collaborating with other remedy initiatives • Not Met: Work with suppliers to remedy impact: It indicates: ' We work with our supplier partners to set standards and expectations that are relevant to the industry, country, and business. We will work with supplier partners to raise standards and improve working conditions as our business relationship with them develops'. However, although the Company commits to work with suppliers in certain areas, it is not clear it commits to work with suppliers to remedy adverse impacts which are directly linked to the company's operations, products or services. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com]
A.1.5	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 HR Policy states that the Company 'does not tolerate threats, intimidation, physical or legal attacks against human rights defenders, including those exercising their rights to freedom of expression, association, peaceful assembly and protest against our global operations'. [Human Rights Policy 2016, 05/2016: corporate.marksandspencer.com] • Met: Company expect suppliers to make this commitment: The HR Policy states the Company 'does not tolerate threats, intimidation, physical or legal attacks against human rights defenders, including those exercising their rights to freedom of expression, association, peaceful assembly and protest against our global operations and our Global Sourcing Principles expect our Suppliers to make the same commitment'. [Human Rights Policy 2016, 05/2016: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Work with HRD to create safe and enabling environment

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	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: Board level responsibility for HRs: The Company indicates that 'Our CEO, Steve Rowe, approved the M&S Human Rights Policy and oversees our work in this area. He is supported by the M&S Board and Executive Committee who are responsible for ensuring that every part of our business is clear about the responsibility to respect human rights'. Moreover, according to its 2021 Annual Report, the Company has set up a ESG Committee, which has the participation of two board members. ' The Committee is responsible for ensuring that the Company has an ESG Strategy ("Plan A")'. The Webpage states: 'Salient human rights issues (as with other sustainability risks) feature within Plan A'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [2021 Annual Report, 21/05/2021: corporate.marksandspencer.com] • Not Met: Describe HR expertise of Board member

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> Met: Speeches/letters by Board members or CEO: The Company's CEO, Steve Rowe, is co-sponsor of the CGF Human Rights Coalition - Working to End Forced Labour. He states, for The Consumer Goods Forum: 'Eradicating forced labour is going to become a non-negotiable business imperative for all of us. It takes courage to actively identify potential human rights and forced labour abuses in our businesses. But, turning a blind eye to the problem is not the answer, and no one company can stamp out forced labour on its own. That's why we need to stand together as an industry to take action and protect workers' human rights around the world. (...) This is the moment to tackle this issue. To deliver sustainable solutions none of us can do this on our own. As an industry we have a lot of wonderful community programmes, but they don't have real impact if we're each doing something one at a time. If we all spend money tackling these issues individually it isn't a good economic solution either. Leaning in together and working collectively is how we'll make a real difference'. [CEO Co-sponsor (web), N/A: theconsumergoodsforum.com] & [Collective Action Today - Review, 2021: theconsumergoodsforum.com]
A.2.2	Board responsibility	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: Board/Committee review HRs strategy: The 2021 Annual Report discloses information about the ESG Committee: 'The Committee is responsible for ensuring that the Company has an ESG Strategy ("Plan A") [...]. The Committee will also review the effectiveness of Plan A, including the governance arrangements for ensuring the successful delivery of the strategy and monitoring its overall performance'. The Committee met once in 2020/21. The Webpage Human Rights & Our Supply Chains states: 'Salient human rights issues (as with other sustainability risks) feature within Plan A'. The 2022 MSA indicates: 'Our Board's ESG Committee was formed in December 2020 and met six times in 2021/22 to cover a range of themes, including modern slavery and human rights within our own operations and supply chain'. The MSA is reviewed by the ESG Committee for content. Also: 'To provide the ESG Committee with improved visibility and further opportunity to challenge, we have created an internal ESG report ("ESGR")'. [2021 Annual Report, 21/05/2021: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] Met: Examples/trends re HR discussion in the last reporting period: The Company indicates that the ESG Committee: 'the Committee reviewed a new "social, ethical and environmental responsibility" risk, confirming its appropriateness to the Audit Committee as a distinct risk from the "corporate compliance & responsibility" risk that previously covered a range of ethical considerations. This new risk includes a broad spectrum of issues; environmental, human rights, animal welfare and ethical standards and commitments. (...) We also recognise the increased focus from regulators and investors on these issues, particularly following ongoing interest in human rights abuses in supply chains in the UK and abroad. As well as overseeing related risks, the Committee has recognised that these changes in the external environment are current and require responsive action now, and has advised management accordingly. This wider support for management has covered advising the business ahead of signing the 'Exit the Uyghur Region' Call to Action to address human rights abuses. The Committee has also critically reviewed, and subsequently monitored progress with actions raised by, the business' co-authored Oxfam report'. [2021 Annual Report, 21/05/2021: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Meets both requirements under score 1: See above. Not Met: How affected stakeholders/HR experts informed discussions: It also indicates: 'With the help of our human rights consultant, we intend to enhance our current metrics so they become a more dynamic set of indicators which we will use to strengthen our approach and identify emerging risks'. However, it is not clear how the experiences of these external human rights experts informed board discussions on human rights issues as it is not clear it is actually taking place. [2022 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com]
A.2.3	Incentives and performance management	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: Incentives for at least one board member: According to the 2021 Annual Report, Steve Rowe, who is the CEO and board member, has as one of its individual objectives 'Revitalise Plan A'. The webpage Human Rights & Our Supply Chains states: 'Salient human rights issues (as with other sustainability risks) feature within Plan A'. [2021 Annual Report, 21/05/2021:

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com]</p> <ul style="list-style-type: none"> • Not Met: At least one key HR risk, beyond employee H&S: See above. Despite Plan A includes human rights, it is not clear what specifically this objective affect human rights issues. [2021 Annual Report, 21/05/2021: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public: Although the Company indicates the that the individual object 'Revitalise Plan A' is one of the objects that make up 30% of the bonus, it is not clear the criteria for remuneration linked specifically to human rights performance. [2021 Annual Report, 21/05/2021: corporate.marksandspencer.com] • Not Met: Review of other board performance criteria
A.2.4	Business model strategy and risks	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: Board process to review bussiness model and strategy: It indicates, in its 2022 MSA: 'To provide the ESG Committee with improved visibility and further opportunity to challenge, we have created an internal ESG report ("ESGR"). The ESGR: includes metrics which track performance against our GNFR compliance programme and social programmes in Food and C&H, including tier 1 & 2 audit, our food supply chain due diligence programme and worker voice. Raises awareness of potential emerging risks of modern slavery in our own operations and supply chain through horizon scanning and market intelligence gained from our multi-stakeholder collaborations. Highlights any instances of modern slavery identified through our audit or other reporting channels, the process we follow in investigating these channels and any remedial actions and learnings'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: Describe frequency and triggers for reviewing: It indicates, in its 2022 MSA: 'Our Board's ESG Committee was formed in December 2020 and met six times in 2021/22 to cover a range of themes, including modern slavery and human rights within our own operations and supply chain. However, it is not clear the triggers for reviewing its business model or strategy and potential impacts on human rights. [2022 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions decided: As indicated above, 'To provide the ESG Committee with improved visibility and further opportunity to challenge, we have created an internal ESG report ("ESGR"). No evidence found, however, of actions taken in relation to business model and strategy for inherent human rights (at board level) [2022 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com]

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0.5	<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: Score of 1 on A.1.2.a: See indicator A.1.2.a

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Senior responsibility for HR implementation and decision making: According to the Company's MSA 2020: 'The Managing Directors of each of our family of businesses is responsible for Modern Slavery activity within their operations. Overall accountability is held by the Operating Committee, chaired by the CEO, Steve Rowe and the Board have final sign off'. In addition, the website states that that: 'Our CEO, Steve Rowe, approved the M&S Human Rights Policy and oversees our work in this area. He is supported by the M&S Board and Executive Committee who are responsible for ensuring that every part of our business is clear about the responsibility to respect human rights. Human rights is a standing agenda item on scheduled Executive Committee meetings which is chaired by our CEO. The Executive Committee reviewed and approved the Modern Slavery Statement 2020/21 in May 2021. (...) The Directors of each business unit (Foods, Clothing & Home, International, M&S Services and Retail & Property) are responsible for activity in their respective areas and for their employee, supplier and customer relationships'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com] Score 2 • Met: How it assigns Day-to-day responsibility: In addition: 'The Directors are supported by a Human Rights Practitioner comprised of key staff from across the business (Food, Clothing & Home, Retail & Property, International and M&S Services) who have day-to-day responsibility for human rights issues in our business and supply chains'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: Day-to-day resources and expertise allocation in own ops • Met: Resources and expertise allocation in the supply chain: Regarding its food suppliers, it indicates: 'To help deliver the new M&S Food Human Rights Standard, we have created specific guidance on human rights due diligence (HRDD) and remedy. Drawing on existing recognised resources and practices, this is freely available and easily accessible'. Also: 'In 2021, we conducted 56 HRDD reviews [...]. This work between supplier partners and our commercial, technical and human rights teams is transforming how M&S colleagues build human rights into business decisions'. As for its Clothing & Home supply chains, the Company notes: 'we are expanding our evaluation of social impacts further up the supply chain for Clothing & Home products. We now use the Higg Index Facility Social and Labour Module (FSLM) in our top tier 2 facilities. This provides us with greater transparency of our Clothing & Home supply base, and a clearer assessment of human rights risks, social performance and labour conditions in our tier 2 facilities. [...] Our key focus for 2022 is to strengthen tier 2 monitoring, corrective action and continual improvement processes. To support the expansion, we have taken on four additional members in our sourcing offices, and a data analyst in the UK'. [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com]
B.1.2	Incentives and performance management	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Senior manager incentives for human rights: The 2021 Annual Report indicates: 'To ensure continued strong governance and transparent reporting to shareholders, and in line with the normal Committee processes, executive directors continued to be measured against a scorecard of individual objectives aligned with the strategic priorities set out earlier in this report'. Steve Rowe, who is the CEO and an executive member, has as one of its individual objectives 'Revitalise Plan A'. The webpage Human Rights & Our Supply Chains states: 'Salient human rights issues (as with other sustainability risks) feature within Plan A'. [2021 Annual Report, 21/05/2021: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: At least one key HR risk, beyond employee H&S: See above. Despite Plan A includes human rights, it is not clear what specifically this objective affect human rights issues. [2021 Annual Report, 21/05/2021: corporate.marksandspencer.com] Score 2 • Not Met: Performance criteria made public: Although the Company indicates the that the individual object 'Revitalise Plan A' is one of the objects that make up 30% of the bonus, it is not clear the criteria for remuneration linked specifically to human rights performance. [2021 Annual Report, 21/05/2021: corporate.marksandspencer.com] • Not Met: Review of other senior management performance

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.3	Integration with enterprise risk management	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: HR risks is integrated as part of enterprise risk system: The Company includes 'Corporate Compliance & Responsibility' among its main risks and uncertainty in its Annual Report 2020: 'Failure to deliver against our legal, regulatory, social and environmental commitments would undermine our reputation as a responsible retailer, may result in legal exposure or regulatory sanctions, and could negatively impact our ability to operate and/or remain relevant to our customers.' This includes consideration of Human Rights, Modern Slavery and Anti-Bribery. [Annual Report 2020, 28/05/2020: corporate.marksandspencer.com] • Not Met: Provides an example <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external 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"> • Not Met: Score of 1 on A.1.2.a: See A.1.2. • Met: Communicates its policy to all workers in own operations: The Company indicates: 'In 2021 [...] we committed to update the human rights training we provide to colleagues [employees]. The result was an online training module, "People Behind the Product", sponsored by our senior executives and launched in January 2022. It has been completed by 95% of colleagues across our Food, Clothing & Home, International, Bank and Services, and Support Centre functions (Corporate Governance, Procurement, Digital and Data, HR and Property functions). The module will be completed every two years and will be part of the e-learning for any new joiners to the business'. Also, 'During the year, we updated our Global Sourcing Principles [...] To secure awareness and engagement on the impacts being managed with these policies and audits, we trained all our support centre colleagues on the "People Behind the Product"'. Moreover, 'To help deliver the new M&S Food Human Rights Standard, we have created specific guidance on human rights due diligence (HRDD) and remedy. Drawing on existing recognised resources and practices, this is freely available and easily accessible. We have also offered webinars, supplier partner networking, and direct support'. [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communication of policy commitments to stakeholder • Not Met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to 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: Meets ILO requirement for suppliers on A.1.2.a: See A.1.2 • Met: Requires suppliers to communicate policy requirements: The webpage Supporting our Clothing & Home Supply Chain and the webpage Supporting our Food Supply Chain indicate: 'Our Global Sourcing Principles set out the standards that we expect our suppliers to comply with and the processes and systems we expect them to implement in order to promote respect for human rights, sustainability and decent working conditions. It is our suppliers' responsibility to achieve and maintain these standards and to enforce them within their own supply chain'. Moreover, the Global Sourcing principles state: 'Core to our partnership with our supplier partners is a shared commitment to agree to, abide by and communicate these standards with their own suppliers'. [Supporting our Clothing & Home Supply Chain (web), N/A: corporate.marksandspencer.com] & [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: It also indicates: 'our Global Sourcing Principles set out our minimum global supplier ethical and environmental standards. These standards are contractual and apply across our entire business'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Company requires suppliers to cascade down to their suppliers: The Global Sourcing Principles indicates: 'We expect our supplier partners to communicate with, and put in place policies and management systems to ensure that, their own suppliers and sub-suppliers involved in producing or supplying Marks & Spencer products or services, adhere with these Principles. Supplier partners are responsible for guaranteeing their suppliers are not in material non-compliance, by conducting risk assessments and evaluations of their own supply chain. Sub-contracting to other suppliers, sites, or units is not permitted without prior permission from Marks & Spencer'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.5	Training on Human Rights	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: Scores at least 1 on A.1.2.a: See indicator A.1.2. • Met: How workers are trained on HR policy commitments: The Company indicates: 'In 2021, in response to an external evaluation of our supply chains by Oxfam, we committed to update the human rights training we provide to colleagues [employees]. The result was an online training module, "People Behind the Product", sponsored by our senior executives and launched in January 2022. It has been completed by 95% of colleagues across our Food, Clothing & Home, International, Bank and Services, and Support Centre functions (Corporate Governance, Procurement, Digital and Data, HR and Property functions). The module will be completed every two years and will be part of the e-learning for any new joiners to the business'. [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com] • Met: Trains relevant managers including procurement: The Company reports in its MSA 2020: 'Building on specialist modern slavery training held in our China and Hong Kong regional offices in 17/18 and the attendance of the Ethical Trading Initiative's (ETI) modern slavery training, we have continued to roll out the awareness training in our other sourcing offices in India and Turkey. [...] In addition to the Many Eyes Toolkit, we have converted the content into a phone app called "Everyone's Business" empowering all buying team members to contribute to responsible sourcing. It provides guidance on responsible sourcing principles, country specific human rights information and advice on how to spot potential issues at suppliers'. Also, in its website, the Company indicates: 'during 2019/2020 we created a phone app called 'We have also integrated Modern Slavery training into our buyers Academy'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a: See indicator A.1.2. • Met: Meets both requirements under score 1 • Met: Trains suppliers to meet company's HR commitment: As for its supply chain training on human rights, it indicates: 'We're committed to working with our suppliers to help them develop the necessary skills and competencies to meet our requirements by offering a range of training and development opportunities. Our training programmes cover a range of topics and are delivered through a variety of formats including e-learning, presentations, workshops, global supplier conferences, practical assessments, webinars or case studies. We have designed training programmes to educate suppliers about local laws, their rights at work, and our Global Sourcing Principles'. The Global Sourcing Principles contains the Company's human rights expectations. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: Disclose % trained
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Scores at least 1 on A.1.2.a: See A.1.2. • Not Met: Monitoring implementation of HR policy commitments across global ops and supply chain: Regarding monitoring of its human rights policy across its global operation, in its website, the Company indicates: We have a number of mechanisms in place to monitor adherence to our policies, such as via our regular 'Your Voice -Talk Straight' surveys, worker representatives and internal employee grievance procedures'. As for the monitoring of its supply chain, it states: 'We use the Supplier Ethical Data Exchange (Sedex) system to monitor our suppliers' progress towards our requirements. In terms of goods for resale, all new suppliers and factories/sites are subject to due diligence checks in the form of semi-announced ethical audits conducted by or on behalf of M&S. Such audits are also conducted for existing suppliers and factories/sites at a frequency determined by risk. These audits assess compliance with the M&S Global Sourcing Principles'. However, no further description found of how it actively monitors compliance with HR policies within its global operations. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Proportion of supply chain monitored: Regarding its food suppliers, the Company indicates the number of sites audited. The total supplier sites from the 1 April of 2020 to 31 March 2021 was 1,066 and of those, 190 were audited. As for its clothing supply chain, at the same time period, there were 844 supplier sites and 675 of which were audited. [Supporting our Clothing & Home Supply Chain (web), N/A: corporate.marksandspencer.com] & [Supporting our Food Supply Chain (web), N/A: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describe how workers are involved in monitoring Score 2 • Not Met: Score of 2 on A.1.2.a: See A.1.2. • Not Met: Describes corrective action process: It also indicates on its website that 'if non-compliances are identified we actively track and follow up on our suppliers' progress towards what they've agreed to address in their Corrective Action Plans'. However, no further description of its corrective process found. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: Disclose findings and number of corrective action: Regarding its food suppliers, the Company indicates that the improvement required per audit was 3.52. As for its clothing supply chain, it was 5.50. However, it is not clear the number of corrective action processes as a result of the monitoring. Moreover, no further information on the finding of the audits found. [Supporting our Clothing & Home Supply Chain (web), N/A: corporate.marksandspencer.com] & [Supporting our Food Supply Chain (web), N/A: corporate.marksandspencer.com]
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: HR affects selection of suppliers: It indicates: 'We use the Supplier Ethical Data Exchange (Sedex) system to monitor our suppliers' progress towards our requirements. In terms of goods for resale, all new suppliers and factories/sites are subject to due diligence checks in the form of semi-announced ethical audits conducted by or on behalf of M&S. Such audits are also conducted for existing suppliers and factories/sites at a frequency determined by risk. These audits assess compliance with the M&S Global Sourcing Principles'. It also indicates that the M&S Global Sourcing Principles 'are contractual and apply across our entire business'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: HR affects on-going supplier relationships: Regarding the Sedex audits, it indicates, in its webpage section Human Rights & Our Supply Chains: 'If non-compliances are identified we actively track and follow up on our suppliers' progress towards what they've agreed to address in their Corrective Action Plans'. The Global Sourcing Principles indicates: 'The objective of these principles is to establish a basis for positive development of responsible sourcing practices through regular dialogue and ongoing working relationships with our supplier partners. However, in the incident of severe or repeated violations of the Principles with failure to demonstrate necessary improvements to comply with these Principles, M&S reserves the right to take actions including termination of contracts'. The Global Sourcing Principles contains the Company's expectations on Human Rights. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe positive incentives offered to respect human rights • Met: Working with suppliers to meet HR requirements: The Company website states that the Company is 'committed to working with our suppliers to help them develop the necessary skills and competencies to meet our [human rights] requirements by offering a range of training and development opportunities.' The Company states it has designed training programmes to educate suppliers about local laws, their rights at work and the Company Global Sourcing Principles. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com]
B.1.8	Approach to engagement with affected stakeholders	1.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The Company makes a commitment to 'engage with potentially and actually affected stakeholders on human rights, including in local communities where relevant.' The Company employs 'a variety of techniques to identify these stakeholders which range from direct engagement and interaction, desktop research, third party assessments through to leveraging existing country knowledge and contacts.' Furthermore, the company maps advocates for affected stakeholders by country and also maps its business and supply chain operations where there is a likely chance of negative human rights impacts. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Provides two examples of engagement with stakeholders: Regarding UK agricultural seasonal workers, the Company indicates: 'In June 2021, we conducted a visit to a Scottish berry supplier partner to review their recruitment process and interview workers on the UK temporary visa scheme'. Also, 'In December 2021, we conducted a tailored visit to our UK poultry suppliers to review processes and interview workers on the UK temporary visa scheme. We interviewed workers from Ukraine, Belarus, Bulgaria and Romania to understand their recruitment journey,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>their accommodation in the UK and their workplace.’ [2022 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Analysis of stakeholder views on company's HR issues: The outcomes of the interview follow: ‘From the interviews [with berry farm workers] it was clear how complex the challenges surrounding the VISA were for the workers involved, including the cost of the VISA itself and the potential impact of the weather on working hours’. As for the workers of UK poultry suppliers ‘The visit identified very different models of recruitment in origin countries and a difference in the level of understanding of workers on the roles that they were being recruited for. The greatest challenge identified was the very quick turnaround provided by the special scheme to recruit the workers and the need for more time to conduct further due diligence checks’. [2022 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] • Not Met: Describe how views influenced company's HR approach: For the year 2022/23, the Company plans to ‘Monitor the risks surrounding the seasonal workers VISA scheme with our supplier partners and collaborations’. However, it is not clear how views from stakeholders whose human rights have been or may be affected by its activities have influenced the development or monitoring of its human rights approach. The Company also provides information, in its feedback to CHRB, on Karnataka’s wage issue. It has engaged suppliers and other stakeholders. However, it is also not clear how the views of affected stakeholders may have influenced its human rights approach. [2022 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com]

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	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: It indicates: ‘it is important to understand where our operations and sourcing impact adversely on individuals and to prioritise our efforts in these areas. Working with experts, we map our entire business operations and supply chains in order to scope and assess our human rights risks and impacts according to industry/sector and geography. (...)we build on years of knowledge and expertise in human resource management and in managing ethical trade in our food, clothing and home supply chains to identify human rights issues. (...) We consider the severity and likelihood of these issues and our sphere of influence. A number of factors are considered including geography, industry/sector, national law, vulnerability of particular groups and known issues and risks. We also draw on a range of sources such as audit data, stakeholder views (e.g. Oxfam, Ethical Trading Initiative (ETI), Verité, Food Network for Ethical Trade (FNET)) and desktop research such as analysis of external datasets like human rights indices (e.g. UN Gender Inequality Index, ITUC Global Rights Index and World Bank’s World Governance Indicators)’. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Identifying risks through relevant business relationships: See above, the process also applies to its supply chain. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: See above. Also, ‘Working with experts, we map our entire business operations and supply chains in order to scope and assess our human rights risks and impacts according to industry/sector and geography. This forms a critical part of our overall approach to due diligence. (...) We interact with these stakeholders [stakeholders based on their specific skills and expertise, such as civil society organisations, government agencies, and academic institutions] through ongoing dialogue on our identified salient human rights issues and consult with them in specific instances where possible human rights impacts have been highlighted through audit alerts, confidential reporting concerns or media publications’. However, it is not clear if this consultation includes affected stakeholders. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Triggered by new circumstances: The Company indicates: ‘The human rights agenda and our business and extended supply chain is not static but continually evolving, so we will regularly review our human rights risk and impact and report progress on an annual basis’. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: Describes risks identified

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.2	Assessing 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"> • Met: Describe process for assessment of HR risks and discloses salient HR issues: It indicates: 'Working with experts, we map our entire business operations and supply chains in order to scope and assess our human rights risks and impacts according to industry/sector and geography. (...) we build on years of knowledge and expertise in human resource management and in managing ethical trade in our food, clothing and home supply chains to identify human rights issues. This has enabled us to classify each business area as either high, medium or low risk and to identify geographies which pose the highest risk. We consider the severity and likelihood of these issues and our sphere of influence. A number of factors are considered including geography, industry/sector, national law, vulnerability of particular groups and known issues and risks'. In addition: 'Through our risk and impact assessment we carefully consider and define key issues where we believe we can have the biggest impact on people affected by the business'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: How process applies to supply chain: As indicated above, this process is also applied to its supply chain. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Public disclosure of the results of HR assessment: Following the description indicated above, the Company states that 'Our conclusions are based on the degree of knowledge, activity and engagement of the business to date: Discrimination, Forced Labour, Freedom of Association, Health and Safety, Living Wages, Water and Sanitation, Working Hours'. <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: How it involved affected stakeholders in the assessment
B.2.3	Integrating and acting on human rights risks and impact assessments	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: Action Plans to mitigate risks: After outlining the salient human rights risks for the Company in its website, the Company states: 'We're developing specific actions for each of these priority areas. For example, in some areas we've developed issue-specific policies and tools to tackle certain issues (e.g. health and safety) and with others which are more systemic in nature we're participating in multi-stakeholder initiatives (e.g. forced labour and living wages). Understanding our sphere of influence and the role we can play is key to developing our plans. We are continually improving our approach to raising awareness of human rights within our business and supply chains'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Description of how global system applies to supply chain: As indicated above, the Company's approach to face human rights issues cover its supply chain. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Example of actions decided on at least 1 salient HR issues: As stated above, regarding its action plans it indicates, in its webpage Human Rights & Our Supply Chains: 'in some areas we've developed issue-specific policies and tools to tackle certain issues (e.g. health and safety) and with others which are more systemic in nature we're participating in multi-stakeholder initiatives (e.g. forced labour and living wages)'. More specifically: 'we are members of the BSR HER Project working group and have run the HER Project programme to increase women's health awareness and access to health services in 4 countries – China, Indonesia, Vietnam and Bangladesh. 10,000 women workers have now been trained'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1: See above • Not Met: Involve stakeholders in decisions about actions
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: System for tracking or monitor if actions taken are effective: The Company states that The Directors of each business unit (Foods, Clothing & Home, International, M&S Services and Retail & Property) are responsible for activity in their respective areas and for their employee, supplier and customer relationships. In particular, each area is responsible for developing dedicated plans to implement policies of relevance to human rights (e.g. Code of Conduct) and manage salient human rights issues (outlined above). This includes identifying geographical priorities for each salient issue, monitoring implementation plans and implementing corrective action plans if necessary. 'However, no evidence found of a system to check effectiveness of implemented actions. Previous evidence is no

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>longer available in a public domain document. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com]</p> <ul style="list-style-type: none"> • Not Met: Lessons learnt from checking system effectiveness: The Company provides different case studies activities taken with a focus on our salient issues. However, no example found of the lessons learned while tracking the effectiveness of its actions taken as a result of its due diligence process. [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Involve stakeholders in evaluation of actions taken
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders: Although the Company discloses some information on how it communicates its human rights impacts no examples demonstrating how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf found. The methodology expects two examples in order to meet the requirement. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe challenges to effective comms and how it is working to address them

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	1.5	<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 Company indicates: 'All M&S employees who have a personal grievance (...) can raise them in line with the M&S Employee Grievance Policy in the UK (...) and grievance procedures or equivalent local arrangements if based outside of the UK. Employee grievances may include concerns around terms and conditions of employment, health and safety, work relations, bullying and harassment, new working practices, working environment, organisational changes and discrimination. Several of which may also be considered human rights breaches if significant enough. (...) Additionally, (...) Anyone concerned about any form of malpractice, improper action or wrongdoing by M&S, its employees, contractors/suppliers or franchises is strongly encouraged to report the matter. We have a Whistleblowing Procedure to facilitate the reporting of such concerns and applies globally. The process applies to all employees, contractors/agency workers working on our premises, consultants, suppliers and other relevant stakeholders. (...) This facility is managed by Safecall and reporting can be done by phone (if you are an employee) or online in multiple languages via Safecall's secure web reporting facility (...) Individuals can also write to the M&S Group Secretary directly if they prefer'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Channel is available in all appropriate languages and workers aware: The Safecall's secure web is available in 27 languages. However, it is not clear how workers are made aware of its grievance mechanisms. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Describe how workers in the supply chain have access to grievance mechanism: The Global Sourcing Principles indicates: 'Supplier partners must provide a grievance mechanism for workers and communities (and their organisations, where they exist) to raise concerns'. The webpage section Human Rights & Our Supply Chains also states: 'Where local and site based mechanisms fail, an individual or organisation can raise a complaint with us. They must be either directly affected by the issue or have a mandate to represent individuals or communities directly affected. (...) Concerns may also be reported via an independent and external facility. This facility is managed by Safecall and reporting can be done online in multiple languages via Safecall's secure web reporting facility'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Expect Suppliers to convey expectation to their own suppliers: Global supplier principles also apply to suppliers' suppliers.
C.2	Grievance channel(s)/mechanism(s) to	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: Grievance mechanism for community: The Company indicates: 'Our grievance mechanism is accessible to all external individuals or communities.

Indicator Code	Indicator name	Score (out of 2)	Explanation
	receive complaints or concerns from external individuals and communities		<p>Concerns may be reported via an independent and external facility. This facility is managed by Safecall and reporting can be done online in multiple languages via Safecall's secure web reporting facility'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes accessibility and local languages and stakeholder awareness: It also indicates: 'The complaint can be submitted in the individual's or organisation's own language'. However, it is not clear how affected external stakeholders at its own operations are made aware of it. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Communities access mechanism direct or through suppliers: The Global Sourcing Principles indicates: 'Supplier partners must provide a grievance mechanism for workers and communities (and their organisations, where they exist) to raise concerns. This grievance mechanism must involve an appropriate level of management and address concerns promptly, using an understandable and transparent process that provides timely feedback to those concerned, without any retaliation against reporters in the form of disciplinary measures or retribution. The mechanism must also allow for anonymous complaints to be raised and addressed'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] • Met: Expect supplier to convey expectation to their own suppliers: The Global Sourcing Principles indicates: 'Supplier partners must provide a grievance mechanism for workers and communities (and their organisations, where they exist) to raise concerns'. Also: 'We expect our supplier partners to communicate with, and put in place policies and management systems to ensure that, their own suppliers and sub-suppliers involved in producing or supplying Marks & Spencer products or services, adhere with these Principles'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.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: Examples (at least two) of how they do this <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Engages with potential or actual users on the improvement of the mechanism • Not Met: Provides user engagement example (at least two) on improvement
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	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: Response timescales and how complainants will be informed: It indicates: 'We endeavour to acknowledge receipt within 2 working days (5 working days if in a language other than English). Our goal will always be to assess and then investigate all legitimate complaints and promote their resolution in the quickest possible timeframe. The complaint will be considered to have been resolved at an initial stage if and when the parties agree on a plan for remedial action to address the issue. Complaints vary in scale, complexity and geographical origin so it is not possible to say how long it will take to reach a resolution. The issue may be resolved in a matter of weeks or it could take months or even years. We will, however, always strive to keep all parties regularly informed (in their local language) of the steps that are being taken and the results of the process'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [Grievance Procedure, 08/2018: corporate.marksandspencer.com] • Not Met: Describe support (technical, financial, etc) available for equal access by complainants <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Met: Escalation to senior/independent level: The Company states on its website: 'All issues and concerns raised via this mechanism are reviewed by a senior manager in the M&S Investigation Team (part of the Corporate Governance team) who will either investigate themselves or pass it onto the Corporate Head of Human Rights to investigate. [...] In all instances, if no agreement is forthcoming within a reasonable period of time and the investigation has been thorough and all available options have been exhausted, M&S reserves the right to decide on its actions in relation to the complaint. We will do this in consultation with the Corporate Head of Human Rights, the relevant Business Unit Director (e.g. Foods or Clothing & Home) and other senior directors (as appropriate)'. The Grievance procedure also states that 'If a party is unhappy with the outcome they would be invited to raise the issue with the Corporate Head of Human Rights who will review the case with the independent Human Rights Stakeholder Advisory Group for a final decision. If the party is still dissatisfied with the outcome and the actions

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>taken by M&S then they can refer the issue or complaint to the relevant National Contact Point'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [Grievance Procedure, 08/2018: corporate.marksandspencer.com]</p>
C.5	Prohibition of retaliation for raising complaints or concerns	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: Public statement prohibiting retaliation: It Company indicates: ' M&S has a strict anti-retaliation policy. We encourage our employees and individuals within our supply chains and wider communities (including those that represent them) to report any wrongdoing without fear of retribution. This includes where human rights may be violated or where there is a breach of our labour standards. Our central concern will always be to safeguard the rights and wellbeing of any person who has lodged, in good faith, a grievance with M&S'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Practical measures to prevent retaliation: The Company's website states that it has 'introduced measures to prevent retaliation. For example, complaints can be raised anonymously if required.' Complainants can also use Safecall, an independent third-party provider. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Company indicate it will not retaliate against workers/stakeholders: The Company's website states that: 'We have never brought a retaliatory legal claim or dismissed any employees or any workers on the basis that they have brought or tried to bring a case against us involving any allegation of human rights impacts / abuses or against the lawyers representing them and have never brought a case for defamation or similar actions against claimants or their lawyers'. However, the evidence seems to refer to past actions and specifically to employees and their lawyers. No evidence found of a statement where it indicates that it will not retaliate against workers as well as stakeholders through: legal action against persons or organisations who have brought or tried to bring a case against it involving credible allegation of adverse human rights impacts, or against the lawyers representing them; firing or engaging in economic forms of retaliation against any workers or their representatives who have brought or tried to bring a case against it involving an allegation of human rights abuse and engaging in violent acts or threats to the livelihoods, careers or reputation of claimants or their lawyers. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: Expects suppliers to prohibit retaliation against workers/stakeholders: The Company's website states that it 'expects suppliers to prohibit retaliation against workers or other stakeholders (including those that represent them) for raising concerns.' [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Complainants not asked to waive rights: It indicates: 'We also would not require individuals to waive their legal rights to bring a claim through a judicial process as a condition of participating in a grievance / mediation process'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: Company does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Met: Will work with state based non judicial mechanisms: The Company states that: 'we support the OECD Guidelines for Multinational Enterprises. [...] All OECD member countries and non-OECD adhering countries have functioning National Contact Points (NCPs) in place. NCPs provide a conciliation and mediation platform for resolving complaints that may arise in connection with implementing the Guidelines. Any interested party can file a complaint where they feel the guidelines have been breached by a multinational corporation. NCPs seek to resolve issues through amicable discussions to the satisfaction of the parties involved. If conciliation fails, complaints go through a process of mediation and if this ultimately fails the NCP issues a statement or makes a recommendation. (...) Whilst to date we have never received a claim against us, nor as far as we are aware against one of our suppliers, the OECD NCP mechanism can be used in instances where individuals and communities feel they aren't able to raise a concern with us directly'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.7	Remedying adverse 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: Describes how remedy has been provided: It indicates: 'In October 2020 we were contacted by the BBC to highlight an investigation based on information from Action Aid, who had been working for 18 months interviewing female workers in the garment industry in India, addressing working conditions and employment practices generally. Workers from one of our home textile supplier factories, JVS, were included in these interviews and the issue of involuntary overtime was raised. We engaged directly with Action Aid to understand the evidence and then worked collaboratively with several other brands also sourcing from JVS. The factory in question created a comprehensive remediation plan and engaged an independent organisation to help implement improvements including restructure & training of the HR team; review and amendment of all policies and procedures; establishment of a new Grievance Committee; appointment of an Employee Engagement Manager and a Welfare Officer; and implementing an Employee Helpdesk. This comprehensive remediation plan is now well underway, and the Leadership Training Programme will continue throughout 2021'. [Modern Slavery Statement 2021, N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Changes to systems, processes and practices to stop similar impact: In its MSA 2020, the Company discloses information about 'Operation Fort', which uncovered vulnerable victims who had been trafficked from Poland with the promise of well-paid jobs. Under the title 'Learning from Operation Fort', the Company states: 'Following the case, we have communicated to all our food suppliers that we know that modern slavery is a risk and recognise those who are proactively managing this issue. We have strengthened our Incident Control Procedure for handling cases of Modern Slavery and undertaken awareness training for our Food colleagues on modern slavery and their responsibilities'. [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com] • Not Met: Describe approach to monitoring implementation of agreed remedy: Its approach to monitoring implementation of the agreed remedy is unclear. No further evidence found. • Not Met: Approach to learning from incident to prevent future impacts
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Number grievances filed, addressed or resolved and outcome achieved • Not Met: How lessons from mechanism improve management system <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result: The Company indicates: 'In 2021, we have committed to review our grievance and remedy process as part of evolving our process'. However, no further description found of the processes to review the effectiveness of the grievance mechanisms, nor any changes made to improve it based on the review. Previous assessment was based on "Human Rights Report 2017", dated 06/2017, which is now out of the three-year timeframe that the methodology requires. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

D. Performance: Company Human Rights Practices (25% 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	<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: Discloses timebound target for suppliers to pay living wage or include in code or contracts: The Company's Global Sourcing Principles states: 'All workers are entitled to fair and equal compensation, which at least meets the legal minimum wage, industry standards, or negotiated wages and includes all legally mandated benefits (medical insurance, social insurance, pension). [...] Supplier partners must pay a fair wage and benefits, ensuring that workers' wages meet basic needs and uphold the right for an adequate standard of living as described in the Universal Declaration of Human Rights. Supplier partners must have a transparent process to ensure that workers fully understand the wages that they receive'. These standards are contractual according to its Human Rights & Our Supply Chains' website section. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Improving living wage practices of suppliers: In its webpage section Supporting our Food Supply Chain, when it comes to wages in its food supply chain, the Company indicates: ‘Some of the greatest gaps we have found are within sub-Saharan Africa, as a result of this we have undertaken two collaborative projects to start tackling this issue. Kenyan green beans project – a 3 year Comic Relief funded project where we worked with Traidcraft and our supplier Flamingo looking at our green bean smallholder supply chain in Kenya. The project looked at how the value chain can work more effectively to provide a more stable income for smallholders Malawi 2020 – we joined this tea revitalisation project in June 2015 in collaboration with the Ethical Tea Partnership and IDH. The project was set up following concerns that wages paid to tea workers in Malawi do not meet international poverty benchmarks’. Moreover, according to the 2022 Sustainability Report: ‘With the support of IDH, the Sustainable Trade Initiative, we have begun reviewing our banana supply chain to understand wage levels. Our supplier partners in five countries of origin (Ecuador, Dominican Republic, Ghana, Costa Rica and Cote D’Ivoire) have completed a worker salary assessment. We will next verify this information and then use the information to understand the gap that we have per origin to reach the living wage. Over the next year with IDH we will then review what actions we can take on our own and work with others to reduce the gap’. [Supporting our Food Supply Chain (web), N/A: corporate.marksandspencer.com] & [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress
D.1.2	Aligning purchasing decisions with human rights	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: Avoids business model pressure on HRs (purchasing practices): It indicates: ‘We introduced our industry-leading Milk Pledge Plus in 2000 which was created in collaboration with our dairy farmers and guarantees our pool of dedicated farmers a set price for fresh milk. This is based on independently verified cost of product indices which are reviewed every 6 months. As a result, we currently pay one of the highest prices in the UK (30.49 pence per litre as of April 2016). The premium we pay above the average farm gate prices means that we have invested an extra £22.5m into farm gate milk prices for our milk products over the past fifteen years. We have also worked closely with our dairy farmers to improve our fresh milk offer to our customers, including developing leading farm standards and animal welfare as well as producing milk with lower saturated fat than conventional milk’. Also: ‘In 2005, we started to introduce ranges of Fairtrade products. Fairtrade is about better prices, decent working conditions, local sustainability and fair terms of trade for farmers and workers in the developing world. We have a wide range of Fairtrade products in our foodhalls, all of which help small-scale farmers and growers by paying them a Fairtrade price and a premium that protects against volatile market forces. We were the first major retailer to switch all our coffee and non-speciality tea to Fairtrade back in 2006. We also have a great selection of Fairtrade wines, chocolate, flowers, as well as biscuits and jams made with Fairtrade sugar’. However, no further evidence found indicating that this or a similar process applies to suppliers generally. It indicates: ‘Building on the “People Behind the Product” training, we have gone further with tailored training for our food buying teams on human rights risks in their day-to-day decisions. The first two-hour interactive course is sponsored by our Food Commercial Director and uses case studies from our own supply chain; it was attended by 65 of our commercial buyers. The training is part of a broader programme of responsible sourcing training that we will deliver over the next year’. However, although the Company provides human rights training for their commercial buyers, the methodology is looking for actual practices adopted to avoid price or short notice requirements or other business considerations undermining human rights. Although the Company applies practices in some cases in some supply chains, no evidence found of generally applied practices to avoid undermining human rights. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Practices adopted to pay suppliers in line with agreed timeframes: It indicates: 'We have also signed up to the Prompt Payment Code. We make correct and full payment as and when due for all goods and services supplied in accordance with the contract or agreement. The majority of our suppliers of food and household products are on our standard terms and assuming our invoicing criteria are met payment is in the fourth week following receipt of goods. We will not deliberately delay or unreasonably withhold payment. Any action we take is always justifiable and proportionate (e.g. where goods are defective or have not been supplied)'. [Supporting our Food Supply Chain (web), N/A: corporate.marksandspencer.com] • Not Met: Review own operations to mitigate negative impact <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Examples of how it assessed, addressed and change purchasing practices
D.1.3	Mapping and disclosing 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: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): The webpage section Human Rights & Our Supply Chains indicates: 'Working with experts, we map our entire business operations and supply chains'. The webpage section Supporting our Food Supply Chain states: 'We've published an interactive map which shows where our M&S food and household products are made and discloses information on our key raw materials. The map highlights production countries as well as individual factory locations and profiles for sites used by our direct suppliers'. The interactive map discloses information on 67 factories of its food and drink supply chain in 8 territories. It also discloses information on six different types of raw material suppliers. [Supporting our Food Supply Chain (web), N/A: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Discloses names and locations of significant parts of SP and why: The webpage section Human Rights & Our Supply Chains indicates: 'In 2016, we published for the first time an interactive map featuring the locations of our active clothing and food manufacturers'. The interactive map discloses information on 67 factories of its food and drink supply chain in 8 territories. It also discloses information on six different types of raw material suppliers. As for its raw materials, the webpage Interactive Map states: 'We use thousands of different raw materials each year, but a few dominate. For example, in our food supply chain, 40 key raw materials make up more than 80% of the raw materials we use'. It discloses names and specific locations. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [Interactive Map of Suppliers (web), N/A: interactivemap.marksandspencer.com] • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities
D.1.4.b	Prohibition of 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's Global Sourcing Principles state: 'Supplier partners must not use or exploit child labour. Supplier partners must not employ any person below i) the legal minimum age for employment applicable to the supplier; or ii) the age of completion of compulsory education. A supplier must not employ a person under the age of 15 in any circumstances, even if local legislation allows for lower limits, and must always implement robust age verification checks to ensure these principles are upheld. Young workers between 15 and 18 years may only be employed with tasks that do not interfere with their physical and mental development and education'. Also: 'vulnerable groups such as but not limited to [...] the youth, [...] can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. These standards are contractual according to its Human Rights & Our Supply Chains' website section. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: How working with suppliers on child labour: The company reports work carried out in the agricultural supply chain. The first results are: training provided in partnership with UNICEF to 89 supplier partners colleagues on decent work, child labour, hazardous work for children, and child protection [...]; 1,000 school support kits, 100 food kits, and 1,500 hygiene kits were provided to the families of workers to protect from Covid-19 and facilitate children's attendance at school'. [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com] Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made
D.1.5.b	Prohibition of forced labour: Recruitment fees and costs (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"> • Met: Debt and fees rules in codes or contracts: The Company's Global Sourcing Principles include debt bondage guidelines which state that: 'No bonded, indentured, forced, or slave labour, labour conducted by prisoners, or labour engaged through human trafficking, in own operations or in the supply chain is tolerated. Workers must not be charged recruitment or employment fees of any kind. Workers' freedom of movement will be unrestricted in both their workplace and living quarters and workers' personal documents must not be retained'. Regarding agency employed workers: 'Agencies providing workforce recruitment and employment services are expected to act ethically and in respect of all international and national laws. Candidates and workers should never pay or bear recruitment or employment fees'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: How working with suppliers on debt & fees: In its Modern Slavery Statement 2018/2019, the Company indicates: 'During 18/19 we held a supplier workshop in the autumn and then dedicated a whole week in February to exploring responsible recruitment and potential pitfalls to avoid. As part of this we held a cross sector event with Institute Human Rights and Business (IHRB) and the Consumer Goods Forum with speakers from construction and logistics to highlight that many of these issues are not UK or sector specific. What became clear is how vital it is to understand the migration route and the first steps to employment. [...] One of our suppliers and partners' biggest concerns was how to encourage labour providers to adopt best practice which is why M&S became Founding Sponsors of Responsible Recruitment Toolkit, the pioneering one-stop, practical capacity building tool supporting businesses to embed responsible recruitment practices in their supply chains. [...] we are enabling our suppliers to used the Responsible Recruitment Toolkit to build capability, self-assess and report progress across all areas of responsible recruitment.' In addition, in its MSA 2020, the Company reports: 'We also continue to support suppliers and partners to embed responsible recruitment practices, as founders of the Responsible Recruitment Toolkit, developed in 2018'. [Modern Slavery Statement 2018, 05/2019: corporate.marksandspencer.com] & [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com] Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by payment of recruitment fees • Not Met: Analysis of trends in progress made
D.1.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Suppliers to pay workers in full and on time in codes or contracts: The Global Sourcing Principles indicates: 'All workers are entitled to fair and equal compensation, which at least meets the legal minimum wage, industry standards, or negotiated wages and includes all legally mandated benefits (medical insurance, social insurance, pension). All overtime work shall be compensated at a premium rate according to legal requirements. Deduction in wages shall not be used as a disciplinary practice'. These standards are contractual according to its Human Rights & Our Supply Chains' website section. However, no provisions requiring suppliers to pay workers in full and on time found. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Inclusion, Diversity and Equal Opportunity, 04/2021: corporate.marksandspencer.com] Score 2 <ul style="list-style-type: none"> • Not Met: How working with supply chain to pay workers regularly and on time • Not Met: Assessment of the number affected by failure to pay directly • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Free movement rules in codes or contracts: The Company's Global Sourcing Principles states: 'Workers' freedom of movement will be unrestricted in both their workplace and living quarters and workers' personal documents must not be retained'. Regarding Responsible Recruitment (Agency/Indirectly employed workers): 'Agencies providing workforce recruitment and employment services are expected to act ethically and in respect of all international and national laws. Candidates and workers should [...] always retain control of their travel and ID documents[...]'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: How working with suppliers on free movement: The Company indicates that in 2018, in the First International Human Rights Conference, Delhi: 'We also launched our M&S Forced Labour Toolkit for International Suppliers and Partners'. However, no further description found of how it actively works with suppliers to eliminate retention of worker's documents or other actions to physically restrict movement. In its 2022 MSA, the Company discloses various examples of work carried out with different stakeholders in order to tackle issues of issues of human trafficking and forced labour, as it is the case of the work developed in Thailand with the Issara Institute or with UK agricultural seasonal workers due diligence. However, no description found of how it works with agricultural suppliers to specifically improve performance in relation to forced labour related to movement. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [2022 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by retaining docs or restricting movement • Not Met: Provides analysis of trends demonstrating progress
D.1.6.b	Freedom of association and collective bargaining (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: FoA & CB rules in codes or contracts: The Company's Global Sourcing Principles states: 'Supplier partners must respect their workers' right to freedom of association, including to form or join associations of their own choice and bargain collectively on all work-related issues. In cases where local law restricts this right, parallel means of free association should be allowed. No employees should be discriminated or unfairly disciplined against based on their membership of a union or association'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: How working with suppliers on FoA and CB: The Company indicates, in its webpage section Supporting our Food Supply Chain, that within its food suppliers: 'We also require all sites with more than 50 workers to have in place an elected worker committee or trade union'. The 2022 Sustainability Report notes: 'We want to ensure that everyone in our supply chain has a voice and there is a culture of open dialogue and continuous improvement. We believe workers' rights to freedom of association must be respected. Freedom of association, i.e. the right of workers and employers to form and join organisations of their own choosing, is an integral part of a free and open society'. However, it is not clear how it works actively to support the practices of its suppliers in relation to freedom of association and collective bargaining beyond monitoring compliance. [Supporting our Food Supply Chain (web), N/A: corporate.marksandspencer.com] & [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.7.b	Health and safety: Fatalities, lost days, injury, occupational disease 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 Company's Global Sourcing Principles outlines the following: 'Supplier partners must provide a healthy, safe, and clean workplace for all workers and comply with all applicable laws on occupational health and safety. Supplier partners must follow a clear set of procedures regulating occupational health and safety to prevent, address, and mitigate health and safety risks and accidents. Appropriate and effective personal protective equipment must be provided as needed and free of charge. Supplier partners must assign the responsibility for health and safety to a senior management representative. Supplier partners must provide adequate safeguards against emergency including fire, and must ensure strength, stability and safety of buildings and equipment, including residential facilities where provided. Supplier partners must carry out regular risk assessments and provide regular health and safety training to workers and management. Supplier partners must provide access to adequate medical assistance and facilities'. [Grievance Procedure, 08/2018: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period: Previous assessment was partially based on the "Plan A Report 2018", dated 2018, which is now out of the three-year timeframe that the methodology requires. No further quantitative information found on health and safety for workers at suppliers related to injury rates or lost days (or near miss frequency rate) for the last reporting period. • Not Met: Fatalities rate for lasting reporting period: Previous assessment was partially based on the "Plan A Report 2018", dated 2018, which is now out of the three-year timeframe that the methodology requires. No further quantitative information found on fatalities for workers at suppliers for last reporting period. • Not Met: Occupation disease rate for last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Met: How working with suppliers on H&S: Regarding seasonal worker health and safety in Turkey, the Company indicates: 'we have collaborated with Fair Labor Association, seven brands and 20 Turkish supplier partners of six agricultural commodities. The "Harvest for the Future" programme aims to support and guide our sultana and raisin supply chain partners to ensure good working conditions for the seasonal workforce. The first results are: training provided in partnership with UNICEF to 89 supplier partners colleagues on decent work, child labour, hazardous work for children, and child protection [...]; 1,000 school support kits, 100 food kits, and 1,500 hygiene kits were provided to the families of workers to protect from Covid-19 and facilitate children's attendance at school'. [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com] • Not Met: Assessment of the number affected by H&S issues in the SP • 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: The Company's Global Sourcing Principles indicates: 'We expect all supplier partners to adhere to the practice of free and prior informed consent (FPIC) when using, leasing, and purchasing land. Supplier partners must conform to local, national, and international standards of land tenure when working in communities and apply due diligence on property and land titles'. These standards are contractual according to its Human Rights & Our Supply Chains' website section. However, no requirements to negotiate with tenure rights holders to provide adequate compensation or requested alternatives to financial compensation, particularly for vulnerable groups, found in its supplier code of conduct. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: How working with suppliers on land issues: It indicates: 'We see we can most affect change on this issue through collaboration on key commodities (palm, soy and cocoa) and via our support for standards and certifications. We will continue to champion human rights through these collaborations'. However, it is not clear how the Company works with suppliers to improve their practices in relation to land use/ acquisition. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Includes resettlement requirements that the supplier provides financial compensation • Not Met: Assessment of the number affected by land rights issues in its SP

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Provides analysis of trends demonstrating progress
D.1.9.b	Water and sanitation (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: Rules on water stewardship in codes or contracts: The Company's Global Sourcing Principles states that 'Supplier partners must ensure that water is used efficiently, and that supplier partners' operations do not negatively affect access to safe water for the communities, in which their operations are located, both now and in the future. This is particularly important in water stressed areas. No contaminated or toxic wastewater should be discharged into the environment and neighbouring communities. Supplier partners are expected to put in place systems for water efficiency and wastewater treatment and are required to monitor and test the quality of the effluent for pollution'. These standards are contractual to all suppliers. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] • Met: How working with suppliers on water stewardship issues: It indicates: ' In 2020, the SAI Platform Doñana Berry project completed, which we supported for over five years. The project focused on supporting sustainable berry production in the Doñana region in southern Spain, with an emphasis on reducing water use. The Doñana project enabled collective action such as engaging authorities on water governance and through training, and monitoring programmes supported water savings equivalent to 343 Olympic swimming pools. We continue to collaborate with the wider industry and are a part of the WRAP Courtauld Commitment 2025 Water Ambition alongside other UK brands and retailers, directly supporting water stewardship projects in the UK and South Africa'. [2021 Plan A Report, 02/06/2021: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by lack of access to water and sanitation • Not Met: Provides analysis of trends demonstrating progress
D.1.10.b	Women's rights (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"> • Not Met: Women's rights in codes or contracts: The Company's Global Sourcing Principles are contractual and apply to the entire business. Within these principles: 'Supplier partners must ensure that men and women receive equal pay and conditions for the same type of work'. Also: 'Vulnerable groups such as but not limited to women, [...] can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. However, no information found relating to elimination of safety concerns particular relevant among women workers and to ensure equal opportunities throughout all levels of employment. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] • Met: How working with suppliers on women's rights: It indicates: 'we are members of the BSR HER Project working group and have run the HER Project programme to increase women's health awareness and access to health services in 4 countries – China, Indonesia, Vietnam and Bangladesh. 10,000 women workers have now been trained'. The Company provides an example of work done with suppliers but it takes place at the apparel sector. This datapoint focuses on work done with suppliers of the food sector. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • 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)	0.5	<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: Discloses living wage requirements in supplier code or contracts: The Company's Global Sourcing Principles states: 'All workers are entitled to fair and equal compensation, which at least meets the legal minimum wage, industry standards, or negotiated wages and includes all legally mandated benefits (medical insurance, social insurance, pension). [...] Supplier partners must pay a fair wage and benefits, ensuring that workers' wages meet basic needs and uphold the right for an adequate standard of living as described in the Universal Declaration of Human Rights. Supplier partners must have a transparent process to ensure that workers fully understand the wages that they receive'. These standards are contractual according to its Human Rights & Our Supply Chains' website section. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: Improving living wage practices of suppliers: It is not clear how it works to support the payment of a living wage by its suppliers. Previous assessment was based on "Human Rights Report 2017", dated 06/2017 which is now out of the three-year timeframe that the methodology requires and the outdated version on the webpage section Food and household - Supplier Management. No further evidence found. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress
D.2.2	Aligning purchasing decisions with human rights	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: Avoids business model pressure on HRs (purchasing practices): In its 2022 Sustainability Report, it indicates: 'Building on the "People Behind the Product" training, we have gone further with tailored training for our food buying teams on human rights risks in their day-to-day decisions. The first two-hour interactive course is sponsored by our Food Commercial Director and uses case studies from our own supply chain; it was attended by 65 of our commercial buyers. The training is part of a broader programme of responsible sourcing training that we will deliver over the next year'. However, although the Company provides human rights training for their commercial buyers, the methodology is looking for actual practices adopted to avoid price or short notice requirements or other business considerations undermining human rights. [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com] • Met: Practices adopted to pay suppliers in line with agreed timeframes: It indicates: 'We have also signed up to the Prompt Payment Code. We make correct and full payment as and when due for all goods and services supplied in accordance with the contract or agreement. We will not deliberately delay or unreasonably withhold payment. Any action we take is always justifiable and proportionate (e.g. where goods are defective or have not been supplied)'. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: Review own operations to mitigate negative impact <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Examples of how it assessed, addressed and change purchasing practices
D.2.3	Mapping and disclosing 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: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): The webpage section Human Rights & Our Supply Chains indicates: 'Working with experts, we map our entire business operations and supply chains'. It has disclosed an Interactive map, it discloses 705 factories along 32 territories for its clothing and home suppliers. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [Interactive Map of Suppliers (web), N/A: interactivemap.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Discloses names and locations of significant parts of SP and why: The webpage section Human Rights & Our Supply Chains indicates: 'In 2016, we published for the first time an interactive map featuring the locations of our active clothing and food manufacturers'. It has disclosed an Interactive map, it discloses 705 factories along 32 territories for its clothing and home suppliers. It also includes information on wool sourcing. It discloses names and specific locations. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [Interactive Map of Suppliers (web), N/A: interactivemap.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities
D.2.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Child Labour rules in codes or contracts: The Company's Global Sourcing Principles state: 'Supplier partners must not use or exploit child labour. Supplier partners must not employ any person below i) the legal minimum age for employment applicable to the supplier; or ii) the age of completion of compulsory education. A supplier must not employ a person under the age of 15 in any circumstances, even if local legislation allows for lower limits, and must always implement robust age verification checks to ensure these principles are upheld. Young workers between 15 and 18 years may only be employed with tasks that do not interfere with their physical and mental development and education'. Also: 'vulnerable groups such as but not limited to [...] the youth, [...] can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. These standards are contractual according to its Human Rights & Our Supply Chains' website section. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: How working with suppliers on child labour <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made
D.2.5.b	Prohibition of forced labour: Recruitment fees and 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"> • Met: Debt and fees rules in codes or contracts: The Company's Global Sourcing Principles include debt bondage guidelines which state that: 'No bonded, indentured, forced, or slave labour, labour conducted by prisoners, or labour engaged through human trafficking, in own operations or in the supply chain is tolerated. Workers must not be charged recruitment or employment fees of any kind. Workers' freedom of movement will be unrestricted in both their workplace and living quarters and workers' personal documents must not be retained'. Regarding agency employed workers: 'Agencies providing workforce recruitment and employment services are expected to act ethically and in respect of all international and national laws. Candidates and workers should never pay or bear recruitment or employment fees'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: How working with suppliers on debt & fees: In its Modern Slavery Statement 2018/2019, the Company indicates: 'During 18/19 we held a supplier workshop in the autumn and then dedicated a whole week in February to exploring responsible recruitment and potential pitfalls to avoid. As part of this we held a cross sector event with Institute Human Rights and Business (IHRB) and the Consumer Goods Forum with speakers from construction and logistics to highlight that many of these issues are not UK or sector specific. What became clear is how vital it is to understand the migration route and the first steps to employment. [...] One of our suppliers and partners' biggest concerns was how to encourage labour providers to adopt best practice which is why M&S became Founding Sponsors of Responsible Recruitment Toolkit, the pioneering one-stop, practical capacity building tool supporting businesses to embed responsible recruitment practices in their supply chains. [...] we are enabling our suppliers to used the Responsible Recruitment Toolkit to build capability, self-assess and report progress across all areas of responsible recruitment.' In addition, in its MSA 2020, the Company reports: 'We also continue to support suppliers and partners to embed responsible recruitment practices, as founders of the Responsible Recruitment Toolkit, developed in 2018'. [Modern Slavery Statement 2018, 05/2019: corporate.marksandspencer.com] & [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by payment of recruitment fees • Not Met: Analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirement for suppliers to pay workers in full and on time in codes or contracts: The Global Sourcing Principles indicates: ‘All workers are entitled to fair and equal compensation, which at least meets the legal minimum wage, industry standards, or negotiated wages and includes all legally mandated benefits (medical insurance, social insurance, pension). All overtime work shall be compensated at a premium rate according to legal requirements. Deduction in wages shall not be used as a disciplinary practice’. These standards are contractual according to its Human Rights & Our Supply Chains’ website section. However, no provisions requiring suppliers to pay workers in full and on time found. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: How working with supply chain to pay workers regularly and on time: The Company indicates: ‘Issues around the minimum wage for workers in the Karnataka region of India have been ongoing since April 2020. Non-payment of the Variable Dearness Allowance (VDA) in Karnataka is a multi-sector issue, not limited to the garment industry, and the case being heard by the High Court of Karnataka relating to the re-payment of VDA was postponed multiple times. [...] We worked with the ETI and Brands Ethical Working Group to insist that all workers in Karnataka be paid the Mandatory Minimum Wage and all arrear payments of VDA. We engaged our suppliers in the state directly, making clear our expectation that these conditions be met with immediate effect. We also collaborated with other stakeholders to lobby for a pay ruling and support of the court hearings in order to get a resolution. In February 2022, we reached a successful resolution, and due to pressure from the Brands Ethical Working Group and external stakeholders, all of our suppliers committed to repay VDA wage increases for both 2020 and 2021, regardless of any outstanding court decision’. [2022 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by failure to pay directly • Not Met: Provides analysis of trends demonstrating progress
D.2.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Free movement rules in codes or contracts: The Company's Global Sourcing Principles states: ‘Workers’ freedom of movement will be unrestricted in both their workplace and living quarters and workers’ personal documents must not be retained’. Regarding Responsible Recruitment (Agency/Indirectly employed workers): ‘Agencies providing workforce recruitment and employment services are expected to act ethically and in respect of all international and national laws. Candidates and workers should [...] always retain control of their travel and ID documents[...]’. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: How working with suppliers on free movement: The 2022 MSA notes: ‘In January 2021, M&S became one of the first companies to formally sign the Call to Action on human rights abuses to exit the Uyghur Region, and we continue to work closely with the Coalition to End Forced Labour in the Uyghur Region to help play our part in driving meaningful change at scale. [...] Our sourcing policy states a ban on certain cotton-producing regions or countries, and our supplier partners are required to complete a fibre Country of Origin declaration for all our cotton fabrics. Understanding the challenges of traceability, we have established a scientific traceability programme for sample testing of our products with Oritain™ to verify cotton origin, and enforce our policy. It is widely reported that there are Uyghurs outside Xinjiang working through potentially abusive labour transfer programmes. In response, we have carried out due diligence audits and worker interviews in all of our supplier partner factories in China which have not, to date, identified evidence of any forced Uyghur workers in our factories. We will, however, continue to monitor the situation’. However, although the Company indicates it takes measures to avoid forced labour in the Uyghur Region, it is not clear how it proactively works with suppliers to eliminate retention of worker’s documents or other actions to physically restrict movement. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by retaining docs or restricting movement • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.6.b	Freedom of association and collective bargaining (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: FoA & CB rules in codes or contracts: The Company's Global Sourcing Principles states: 'Supplier partners must respect their workers' right to freedom of association, including to form or join associations of their own choice and bargain collectively on all work-related issues. In cases where local law restricts this right, parallel means of free association should be allowed. No employees should be discriminated or unfairly disciplined against based on their membership of a union or association'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Met: How working with suppliers on FoA and CB: The webpage section Supporting our Clothing & Home Supply Chain indicates: 'Effective workplace engagement is key to achieving a healthy workplace environment. It is important to start by building trust through efforts to improve information provision and consultation with workers. To help our suppliers in this task we have developed a Workplace Communications programme - a two day training course and toolkit available for all our suppliers which set out how to develop or improve the provision of, and management interaction with, trade unions, worker committees, effective communication channels and trade union relationships'. [Supporting our Clothing & Home Supply Chain (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress
D.2.7.b	Health and safety: Fatalities, lost days, injury, occupational disease 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 Company's Global Sourcing Principles outlines the following: 'Supplier partners must provide a healthy, safe, and clean workplace for all workers and comply with all applicable laws on occupational health and safety. Supplier partners must follow a clear set of procedures regulating occupational health and safety to prevent, address, and mitigate health and safety risks and accidents. Appropriate and effective personal protective equipment must be provided as needed and free of charge. Supplier partners must assign the responsibility for health and safety to a senior management representative. Supplier partners must provide adequate safeguards against emergency including fire, and must ensure strength, stability and safety of buildings and equipment, including residential facilities where provided. Supplier partners must carry out regular risk assessments and provide regular health and safety training to workers and management. Supplier partners must provide access to adequate medical assistance and facilities'. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period • Not Met: Fatalities for last reporting period • Not Met: Occupation disease rate for last reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: How working with suppliers on H&S: The Company indicates, in its website section Supporting our Clothing & Home Supply Chain, that: 'We also actively work with our suppliers on supporting workers in our supply chain on programmes (...) health. (...) Another example is where we developed HealthWorks with Project Hope and the Reproductive Health Association of Cambodia (RHAC) to address simple root causes of absenteeism, and fatigue and increase health and nutritional awareness in 7 factories in Cambodia. We trained over 14,000 workers and upskilled the medical professionals on site to help improve employee health as well as workplace productivity'. (Supporting our Clothing & Home Supply Chain). Also, according to its 2022 Sustainability Report, in Bangladesh: 'We also participated in several projects in the Foreign and Commonwealth Development Office Covid-19 Vulnerable Supply Chains Facility (VSCF) fund in Bangladesh. VSCF aimed to form partnerships with businesses and NGOs rapidly, to respond to the financial challenges from Covid-19 and help with longer-term resilience. In one VSCF project, M&S partnered with CARE to address the health impacts of the pandemic on 80,000 garment workers and their communities. Working across 15 communities, the project strengthened urban primary healthcare systems by maintaining health clinics, providing support for Covid-19 testing and quarantining, setting up digital wellbeing centres, training local health "champions", and educating factory workers and management on risks of sexual harassment and violence to women. The results showed that 98% of all factory staff surveyed reported a safer working environment. In addition they saw an increase in health and hygiene measures by factory workers, and the delivery of guidance combatting gender based violence to 73,000 workers in 25 factories'. [Supporting our Clothing & Home Supply Chain (web), N/A: corporate.marksandspencer.com] & [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com] • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provides analysis of trends demonstrating progress
D.2.8.b	Women's rights (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"> • Not Met: Women's rights in codes or contracts: The Company's Global Sourcing Principles are contractual and apply to the entire business. Within these principles: 'Supplier partners must ensure that men and women receive equal pay and conditions for the same type of work'. Also: 'Vulnerable groups such as but not limited to women, [...] can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. However, no information found relating to elimination of safety concerns particular relevant among women workers and to ensure equal opportunities throughout all levels of employment. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: How working with suppliers on women's rights: The Company indicates, in its website section Supporting our Clothing & Home Supply Chain, that: 'We are delivering a number of projects to help address these issues [gender related issues] including research to understand what leadership looks like for women and the specific barriers to achieving this, delivery of health-based projects, financial literacy projects including digitisation of wages for all workers and training to tackle gender-based violence. Our broader suite of programmes focus on issues including worker voice, leadership skills and fire health and safety which also support the empowerment and progression of women in our supply chain. We work closely with all of our suppliers to achieve positive impacts and partner with organisations including; Better Work, Bill and Melinda Gates Foundation, British High Commission, Business for Social Responsibility, Care International, DFID, Ethical Trade Initiative, GSK and ILO amongst others to help deliver our work'. Also 'Targeting women garment workers and their communities, this health project delivers immediate and midterm interventions, to support and re-stabilise community health care systems and services, deliver targeted health messaging and communications in and around factories, and build community-level capacity for collective action. The project complements workplace safety guidelines already being implemented in factories and a result of these interventions, the garment supply chain benefits from safer working conditions, reduced absenteeism and improved productivity'. According to its 2022 Sustainability Report: 'In Turkey we have implemented a women's empowerment pilot programme in nine factories with a total worker population of almost 6,000 workers. This three-stage programme includes: gender gap analysis using the UN Global Compact Women's Empowerment Principles Gender Gap Analysis Tool, employee surveys on perception of gender equality and working environment, and gender equality training. An M&S supplier partner in Cambodia are participating in the STOP Sexual Harassment package, which is delivered by CARE and ILO Better Factories Cambodia, with funding from the Australian government. This package and approach aims to transform factory policies to prevent sexual harassment, build the agency of workers and managers to recognise harassment, and work together to create a safer working environment for men and women'. [Supporting our Clothing & Home Supply Chain (web), N/A: corporate.marksandspencer.com] & [2022 Sustainability Report, 07/06/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provides analysis of trends demonstrating progress
D.2.9.b	Working hours (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: Working hours in codes or contracts: The Company's Global Sourcing Principles states: 'The maximum regular working week must not exceed 48 hours, and weekly overtime must not exceed 12 hours. Workers shall have the right to a minimum of one day off every 7 days. Pregnancy, parental and sick leave, holiday and time off shall be provided to all workers in accordance with applicable legislation, local traditions, and standards. If working hours exceed 60 hours in a single week it may only be allowed in exceptional circumstances where any of the following are met: this is allowed by national law; this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; appropriate safeguards are taken to protect the workers' health and safety; and the employer can demonstrate this'. These standards are contractual according to its Human Rights & Our Supply Chains website section. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] & [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] • Not Met: How working with suppliers on working hours: The webpage section Human Rights & Our Supply Chains indicates: 'A number of supporting policies, procedures, guidance and tools are available to help our suppliers meet our requirements and improve their working conditions. These include specific policies on child labour, working hours, (...)'. However, it is not clear how it works with suppliers to improve their practices in relation to working hours. Previous assessment was partially based on the "Human Rights Report 2017", dated 06/2017, which is now out of the three-year timeframe that the methodology requires. [Human Rights & Our Supply Chains (web), N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by excessive working hours • 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"> • Area: Forced labour; discrimination and degrading treatment • Headline: Tesco, Mothercare, and others criticized for supplying from a factory in Bangladesh that exploited women rights • Story: 20 January 2019, An investigation by the Guardian newspaper revealed poor working conditions present in a Bangladesh factory, where workers were producing 'Spice Girls' t-shirts to be sold in order to raise money for UK charity Comic Relief. The article outlines how the predominantly female workforce were forced to work 16 hour days in poor conditions and were regularly subject to verbal abuse and harassment by senior management, the women also claim to only be paid 35 pence per hour for their work. The factory where these women work is owned by Interstoff Apparels, which supplies UK supermarket Marks & Spencer. In a statement to the Guardian, Marks & Spencer confirmed the company has been working with Interstoff for 13 years. A spokesman added: "We will be investigating this incident. We take any allegation against factories we work with extremely seriously and we have already arranged for a compliance manager to visit as soon as possible. In addition to there being regular M&S presence at the factory, we work with the factory on a number of programmes including gender equality and healthcare projects." [The Guardian, 20/01/2019, "'Inhuman conditions': life in factory making Spice Girls T-shirts": theguardian.com] [The Guardian, 21/01/2019, "Tesco, Mothercare and M&S use factory paying workers 35p an hour": theguardian.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: The company confirmed to the Guardian that it been working with Interstoff for 13 years. A spokesman added: "We will be investigating this incident. We take any allegation against factories we work with extremely seriously and we have already arranged for a compliance manager to visit as soon as possible. In addition to there being regular Marks & Spencer presence at the factory, we work with the factory on a number of programmes including gender equality and healthcare projects." [The Guardian, 21/01/2019, "This article is more than 3 years old Tesco, Mothercare and M&S use factory paying workers 35p an hour": theguardian.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The company has addressed the allegation only in general terms, it did not provide sufficient detail on the various aspects of the allegation. <p>The feedback the company provided to CHRB was not sufficient to change the assessment of this indicator. [The Guardian, 21/01/2019: theguardian.com]</p>
E(1).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The company stated it would be conducting an investigation of the claims, however, it did not mention engagement with the affected stakeholders to be a part of this investigation and there is no evidence that the company indeed engaged with stakeholders. • Not Met: Identified cause: The company stated it would be conducting an investigation of the claims, however, it did not present investigative findings of the underlying causes of the events. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: In its response, the company says "We will be investigating this incident. We take any allegation against factories we work with extremely seriously and we have already arranged for a compliance manager to visit as soon as possible." However there is no evidence of whether the company has reviewed its management system in light of this event. [The Guardian, 21/01/2019: theguardian.com] • Not Met: Stakeholder input to steps taken
E(1).3	The company has engaged with affected stakeholders to provide for or	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: Provided remedy: In its response, the company says "...In addition to there being regular Marks & Spencer presence at the factory, we work with the factory on a number of programmes including gender equality and healthcare projects". However there is no evidence of remedy being provided to the affected stakeholders. [The Guardian, 21/01/2019: theguardian.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
	cooperate in remedy(ies)		<ul style="list-style-type: none"> • Not Met: Evidence for lack of Impact or link Score 2 • Not Met: Remedy satisfactory to stakeholders: In its response, the company says "...In addition to there being regular Marks & Spencer presence at the factory, we work with the factory on a number of programmes including gender equality and healthcare projects". However there is no evidence of remedy being provided to the affected stakeholders. • Not Met: Remedy delivered: In its response, the company says "...In addition to there being regular Marks & Spencer presence at the factory, we work with the factory on a number of programmes including gender equality and healthcare projects". However there is no evidence of remedy being provided to the affected stakeholders. • Not Met: Independent remedy process used
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> • Area: Working hours • Headline: Mark & Spencer among others face allegations of worker exploitation in India • Story: On November 17, 2020, press sources reported workers at Indian factories supplying Marks & Spencer (M&S), Tesco, Sainsbury's and Ralph Lauren are accused of alleged workers' exploitation. <p>According to the press, Supermarket supplier workers in India reportedly said they do not get toilet breaks or sufficient breaks to drink water or eat lunch. They alleged were forced to work overtime, while another said managers sometimes stand behind staff in the canteen and blow a whistle to signal the end of the lunch break.</p> <p>The retailers told the broadcaster that they were concerned about the allegations and will investigate. [City AM, 17/11/2020, "Tesco, M&S and Sainsbury's face allegations of worker exploitation in India": cityam.com] [Dailymail, 17/11/2020, "Exploited' workers at Indian factories supplying Tesco, Sainsbury's, M&S and Ralph Lauren say they don't get toilet breaks and are being made to sleep on factory floors": dailymail.co.uk] [BBC, 17/11/2020, "Indian factory workers supplying major brands allege routine exploitation": bbc.com]</p>
E(2).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Public response: Marks & Spencer said it "undertook an immediate unannounced audit" in the wake of the claims. The company said it "identified overtime working practices that are not acceptable", but disputed worker accounts about access to toilet breaks and water. <p>The company also said it had a "robust" plan in place and would be "undertaking regular unannounced audits to ensure its implementation". [BBC, 17/11/2020: bbc.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: Marks & Spencer addressed all aspects of the allegation.
E(2).2	The Company has appropriate policies in place	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The company stated it undertook an audit in the wake of the claims, however, it did not mention engagement with the affected stakeholders to be a part of it and there is no evidence that the company indeed engaged with stakeholders. <p>The company stated further that it "engaged directly with Action Aid to understand the evidence and then worked collaboratively with several other brands also sourcing from JVS." However, there is no indication that the affected stakeholders mandated Action Aid to speak for them or represent their position. Therefore, Action Aid is not considered a legitimate representative of the affected stakeholders and the engagement of the company with this organisation does not meet the requirements for this datapoint. [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com]</p> <ul style="list-style-type: none"> • Met: Identified cause: Marks & Spencer states that its supplier "created a comprehensive remediation plan and engaged an independent organisation to help implement improvements including restructure & training of the HR team; review and amendment of all policies and procedures; establishment of a new Grievance

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Committee; appointment of an Employee Engagement Manager and a Welfare Officer; and implementing an Employee Helpdesk." This set of targeted remedial measures demonstrates the identification of root causes of the negative human rights impacts. [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: Marks & Spencer also clarified that the "comprehensive remediation plan is now well underway, and the Leadership Training Programme will continue throughout 2021". [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com] • Not Met: Stakeholder input to steps taken: There is no evidence that the company engaged with stakeholders in any steps it took and/or that its supplier has engaged with stakeholders in creating the remediation plan.
E(2).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: Provided remedy: Marks & Spencer declared that it worked to improve conditions after auditing the factories and that the supplier factory created a targeted remediation plan. However there is no evidence of remedy being provided to affected stakeholders for the harm done. • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: Marks & Spencer declared that it worked to improve conditions after auditing the factories and that the supplier factory created a targeted remediation plan. However there is no evidence of remedy being provided to affected stakeholders for the harm done. • Not Met: Remedy delivered: Marks & Spencer declared that it worked to improve conditions after auditing the factories and that the supplier factory created a targeted remediation plan. However there is no evidence of remedy being provided to affected stakeholders for the harm done. • Not Met: Independent remedy process used
E(3).0	Serious allegation No 3		<ul style="list-style-type: none"> • Area: Forced labour • Headline: Marks & Spencer among companies accused of using suppliers linked to forced labour in China • Story: On March 1st., 2020, the Australian Strategic Policy Institute (ASPI) released a report that named Marks & Spencer among 83 other companies benefiting from the use of potentially abuse labour transfer programs. <p>According to the report, more than 80,000 Uighur residents and former detainees from the north-western region of Xinjiang, China have been transferred to factories, implicating global supply chains. It is alleged that Muslim minorities are thought to be working in forced labour conditions across the country.</p> <p>The ASPI report said that workers live in segregated dormitories, are required to study Mandarin and undergo ideological training. The workers were transferred out of Xinjiang between 2017 and 2019, claiming that people are being effectively "bought" and "sold" by local governments and commercial brokers. ASPI used open-source public documents, satellite imagery, and media reports and identified 27 factories in nine Chinese provinces that have used labourers.</p> <p>ASPI researchers stated: "This report exposes a new phase in China's social re-engineering campaign targeting minority citizens, revealing new evidence that some factories across China are using forced Uighur labour under a state-sponsored labour transfer scheme that is tainting the global supply chain".</p> <p>On January 6, 2021, the Business & Human Rights Resource Centre (BHRR) reported that Marks & Spencer has publicly announced its formal commitment to cut all ties with suppliers implicated in Uyghur forced labour and to ban any sourcing from the Uyghur Region, from cotton to finished garments.</p> <p>The Company has signed the Coalition to End Uyghur Forced Labour's "Call to Action", endorsed by 300+ human rights and civil society organisations. [Australian Strategic Policy Institute, 01/03/2020, "Uyghurs for sale": aspi.org.au] [Business and Human Rights Resource Centre, 01/03/2020, "China: 83 major brands implicated in report on forced labour of ethnic minorities from Xinjiang assigned to factories across provinces; Includes company responses": business-</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			humanrights.org [Business and Human Rights Resource Centre, 06/01/2021, "Marks & Spencer is 1st global fashion brand to make public commitment on Uyghur forced labour by signing Call to Action": business-humanrights.org] [The Independent, 06/01/2021, "Marks & Spencer praised for backing call to action
E(3).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: In response to the allegation, the company stated: "We are aware of this issue in the China supply chain and the movement of Uyghur people from the region across China to provide labour in manufacturing facilitates. [...] As an ethical and responsible retailer, the conditions of workers in our supply chain are of the utmost importance to us. All direct suppliers must adhere to our Global Sourcing Principles (GSP). Within these principles we insist that the people working for our suppliers are to be treated with respect, and their health, safety and basic human rights must be protected and promoted". [Business and Human Rights Resource Centre, 01/03/2020: business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: The company stated: "We are aware of this issue in the China supply chain and the movement of Uyghur people from the region across China to provide labour in manufacturing facilitates. As part of our annual audit process we identify the demographics of all workers in our manufacturing sites and as due diligence we have also been conducting additional assessments with our suppliers to identify if there is any employment of Uyghur people". [Business and Human Rights Resource Centre, 01/03/2020: business-humanrights.org]
E(3).2	The Company has appropriate policies in place	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: Engaged with stakeholders: The company stated: "we were the first major UK retailer to publicly support the Coalition to End Forced Labour in the Uyghur Region's "Call to Action", ensuring our supply chains are not linked to [...] As part of our response, we have taken action to scale our worker voice programmes and committed to share our learning to help drive meaningful industry-wide change". This does not explain in sufficient detail if or how the company carried out engagement with stakeholders directly affected by Uyghur forced labour. However, the company did engage with the Coalition to End Forced Labour in the Uyghur Region. CHRb is aware of the difficulties companies and external auditors are facing when attempting to engage with Uyghur workers in the Peoples Republic of China (PRC), therefore, it accepts engagement with exile Uyghur organisations to meet the requirements of this datapoint. [Annual Report 2021, N/A: corporate.marksandspencer.com] • Not Met: Identified cause: The company formally signed the Coalition to End Uyghur Forced Labour's Call to Action, which states that Marks & Spencer needs to conduct appropriate due diligence in facilities outside the Uyghur region from which it sources its own products, and with respect to suppliers' facilities, refer to credible evidence from third party sources, including reports from other companies or from independent investigators. However, the company does not present investigative results on the underlying causes of the events concerned. <p>In addition, the company provided feedback for this indicator mentioning its document "Modern Slavery Statement" and a website link. Marks Spencer stated: "This is a state issue and therefore identifying a root cause and providing remedy is not possible in this instance". So, for now, there is no identified cause. [The Independent, 06/01/2021: independent.co.uk]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: The company stated: "When it comes to sustainable and ethical clothing, we can only achieve real change at scale by working with others, which is why we are proud to be formally supporting the coalition and providing additional assurance to our customers they can purchase from M&S with confidence". Marks & Spencer formally signed the Coalition to End Uyghur Forced Labour's Call to Action, which states that Marks & Spencer needs to conduct appropriate due diligence in facilities outside the Uyghur region from which it sources its own products, and with respect to suppliers' facilities, refer to credible evidence from third party sources, including reports from other companies or from independent investigators. [The Independent, 06/01/2021: independent.co.uk] • Met: Stakeholder input to steps taken: The company formally signed the Coalition to End Uyghur Forced Labour's Call to Action, which states that Marks & Spencer needs to conduct appropriate due diligence in facilities outside the Uyghur region from which it sources its own products, and with respect to suppliers' facilities, refer to credible evidence from third party sources, including

Indicator Code	Indicator name	Score (out of 2)	Explanation
			reports from other companies or from independent investigators. There is no evidence available that the company engaged with stakeholders directly affected by Uyghur forced labour. However, the company did engage with the Coalition to End Forced Labour in the Uyghur Region. CHRB is aware of the difficulties companies and external auditors are facing when attempting to engage with Uyghur workers in the Peoples Republic of China, therefore, it accepts engagement with exile Uyghur organisations to meet the requirements of this datapoint. [The Independent, 06/01/2021: independent.co.uk]
E(3).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: Provided remedy: The company has taken steps to prevent similar violations in the future. However, there is no evidence indicating it has provided remedy to those affected by the past violations. CHRB is aware of the difficulties companies face when attempting to provide remedy to Uyghur workers affected by forced labour and discrimination in the Peoples Republic of China at the moment. However, it would accept remedy provided to Uyghurs and their families in exile, or similar actions. [The Independent, 06/01/2021: independent.co.uk] • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: The company has taken steps to prevent similar violations in the future. However, there is no evidence indicating it has provided remedy to those affected by the past violations. • Not Met: Remedy delivered: The company has taken steps to prevent similar violations in the future. However, there is no evidence indicating it has provided remedy to those affected by the past violations. • Not Met: Independent remedy process used

Disclaimer

A score of zero for a particular indicator does not mean that bad practices are present. Rather it means that we have been unable to identify the required information in public documentation.

See the 2020 Key Findings report and the 2019 technical annex for more details of the research process.

The Benchmark is made available on the express understanding that it will be used solely for general information purposes. The material contained in the Benchmark should not be construed as relating to accounting, legal, regulatory, tax, research or investment advice and it is not intended to take into account any specific or general investment objectives. The material contained in the Benchmark does not constitute a recommendation to take any action or to buy or sell or otherwise deal with anything or anyone identified or contemplated in the Benchmark. Before acting on anything contained in this material, you should consider whether it is suitable to your particular circumstances and, if necessary, seek professional advice.

The CHRB is part of the World Benchmarking Alliance ('WBA'). The material in the Benchmark has been put together solely according to the CHRB methodology and not any other assessment models in operation within any of the project partners or EIRIS Foundation as provider of the analyst team.

No representation or warranty is given that the material in the Benchmark is accurate, complete or up-to-date. The material in the Benchmark is based on information that we consider correct and any statements, opinions, conclusions or recommendations contained therein are honestly and reasonably held or made at the time of publication. Any opinions expressed are our current opinions as of the date of the publication of the Benchmark only and may change without notice. Any views expressed in the Benchmark only represent the views of WBA, unless otherwise expressly noted.

While the material contained in the Benchmark has been prepared in good faith, neither WBA nor any of its agents, representatives, advisers, affiliates, directors, officers or employees accept any responsibility for or make any representation or warranty (either express or implied) as to the truth, accuracy, reliability or completeness of the information contained in this Benchmark or any other information made available in connection with the Benchmark. Neither WBA nor any of its agents, representatives, advisers, affiliates, directors, officers and employees undertake any obligation to provide the users of the Benchmark with additional information or to update the information contained therein or to correct any inaccuracies which may become apparent (save as to the extent set out in CHRB appeals procedure). To the maximum extent permitted by law any responsibility or liability for the Benchmark or any related material is expressly disclaimed provided that nothing in this disclaimer shall exclude any liability for, or any remedy in respect of, fraud or fraudulent misrepresentation. Any disputes, claims or proceedings this in connection with or arising in relation to this Benchmark will be governed by and construed in accordance with Dutch law and shall be subject to the exclusive jurisdiction of the Courts of Amsterdam.

As WBA, we want to emphasise that the results will always be a proxy for good human rights management, and not an absolute measure of performance. This is because there are no fundamental units of measurement for

human rights. Human rights assessments are therefore necessarily more subjective than objective. The Benchmark also captures only a snap shot in time. We therefore want to encourage companies, investors, civil society and governments to look at the broad performance bands that companies are ranked within rather than their precise score because, as with all measurements, there is a reasonably wide margin of error possible in interpretation. We also want to encourage a greater analytical focus on how scores improve over time rather than upon how a company compares to other companies in the same industry today. The spirit of the exercise is to promote continual improvement via an open assessment process and a common understanding of the importance of the UN Guiding Principles on Business and Human Rights.

COPYRIGHT

Our publications and benchmarks are the product of the World Benchmarking Alliance. Our work is licensed under the Creative Commons Attribution-Non Commercial-No Derivatives 4.0 International License. To view a copy of this license, visit creativecommons.org