

**Company Name** Tesco  
**Industry** Agricultural Products & Apparel (Supply Chain only)  
**Overall Score** 34.8 out of 100

Theme Score	Out of	For Theme
4.8	10	A. Governance and Policies
11.9	25	B. Embedding Respect and Human Rights Due Diligence
6.0	20	C. Remedies and Grievance Mechanisms
5.6	25	D. Performance: Company Human Rights Practices
6.5	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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Met: General HRs commitment: The Company indicates, in its Human Rights Policy that: 'Tesco is committed to respecting human rights, as set out in the UN Guiding Principles on Business and Human Rights and forms the basis of this policy. [...] Tesco is committed to meeting its responsibility to respect human rights and fully supports the UN Universal Declaration of Human Rights'. [Human Rights Policy (web), 13/05/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Met: Commitment to the UNGPs: The Company indicates, in its Human Rights Policy that: 'Tesco is committed to respecting human rights, as set out in the UN Guiding Principles on Business and Human Rights and forms the basis of this policy'. [Human Rights Policy (web), 13/05/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>Not Met: Commitment to the OECD Guidelines for Multinational Enterprises</li> </ul>
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Met: Company has a commitment to the ILO Core: The Company indicates, in its Human Rights Policy that: 'We are committed to respecting the human rights that the International Labour Organisation (ILO) has declared to be fundamental rights at work'. [Human Rights Policy (web), 13/05/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>Met: Company has an explicit commitment to All four ILO Core: The Company's position states that 'We are committed to upholding human rights and support in full (...) the International Labour Organization (ILO) Core Conventions on freedom of association and collective bargaining, forced labour, child labour and discrimination at work'. The Website states the Company's position on Human Rights. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Company expect suppliers to commit to ILO Core: The Group position statement indicates 'Our starting point is the Base Code of the ETI (...). Upholding the Code is one of the requirements for our suppliers of doing business with Tesco'. The Base Code of the ETI covers each ILO Core commitment: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>] &amp; [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> <li>• Met: Company explicitly list All four ILO for suppliers: The Group position statement indicates 'Our starting point is the Base Code of the ETI (...). Upholding the Code is one of the requirements for our suppliers of doing business with Tesco'. The Base Code of the ETI includes requirements in each of the ILO core areas. In relation to Freedom of Association and Collective bargaining, the ETI code also states that 'where the right of freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>] &amp; [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> </ul>
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Commitment to respect H&amp;S of workers: The health and safety policy ('ensuring health and safety in the workplace') states that 'looking after the health and safety of our customers and colleagues is a responsibility that we all share at Tesco. Our priority is to run every one of our businesses with the utmost concern for safety of the people and communities we serve, and those who work for or with us [...]. We have a robust governance structure with oversight in each business unit managed through a Safety Committee chaired in each case by a senior director with delegated responsibility for safety. Our Executive Committee and Board receive a detailed update on our performance every year as well as through the Group Risk and Compliance Committee. Our system for identifying and escalating safety breaches and accidents is group wide and all serious incidents are escalated immediately to our CEO and to members of the Risk and Compliance Committee'. [Ensuring health and safety in the workplace, 28/02/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> <li>• Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: The Company's position states that 'It is important that clear standards are upheld on issues such as: working hours [...]'. Also: ' We also uphold standards on working hours and health and safety for workers' [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Expect suppliers to commit to H&amp;S of their workers: The Human Rights requirements for food and grocery non-food suppliers indicates: 'Our starting point is the Base Code of the ETI (...). Upholding the Code is one of the requirements for our suppliers of doing business with Tesco'. The Company considers the 'requirements' a policy document. ETI base Code include health and safety requirements. [Human Rights requirements for food and grocery non-food suppliers, 04/2021: <a href="https://www.tescoplc.com">tescoplc.com</a>] &amp; [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> <li>• Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: The Group position statement indicates 'Our starting point is the Base Code of the ETI (...). Upholding the Code is one of the requirements for our suppliers of doing business with Tesco'. The Company considers the 'requirements' a policy document. ETI's working hours requirements include: 'Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week. All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. (...) Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay. (...) The total hours worked in any seven day period shall not exceed 60 hours (...). Working hours may exceed 60 hours in any seven day period only in exceptional circumstances where all 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 unexpected production peaks, accidents or emergencies'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>] &amp; [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> <li>• Not Met: Respect land ownership and natural resources as set out in VGGT: The Human Rights Policy states that 'We are committed to respecting, and ensuring our business relationships respect, the livelihoods and health of communities associated with our sourcing, including the right to water and the ownership or use of land and natural resources'. However, although the Company has a commitment to respecting the ownership or use of land and natural resources, no evidence found that the commitment is 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) and includes respect to legitimate tenure rights related to the ownership. [Human Rights Policy (web), 13/05/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Respect land ownership and natural resources as set out in The IFC Performance Standards</li> <li>• Not Met: Respecting indigenous peoples’ rights or ILO Convention No.169 or UN Declaration</li> <li>• Not Met: Expecting suppliers to make these commitments</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Respecting the right to water: The Company indicates, in its Human Rights Policy that: 'We are committed to respecting, and ensuring our business relationships respect, the livelihoods and health of communities associated with our sourcing, including the right to water'. [Human Rights Policy (web), 13/05/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Company's policy commits to obtain FPIC</li> <li>• Not Met: Expecting suppliers to make these commitments</li> </ul> <p>: The Position statement indicates: 'Our starting point is the Base Code of the ETI (...). Upholding the Code is one of the requirements for our suppliers of doing business with Tesco'. The Base Code of the ETI states: 'Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided'. However, it is not clear that it expects supplier to commit to respect the right to water beyond toilet facilities and potable water to their workers. Moreover, it is not clear the Company expects suppliers to obtain FPIC. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://tescoplc.com">tescoplc.com</a>] &amp; [ETI Base Code, 04/2018: <a href="https://ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</p>
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"> <li>• Met: Women's rights: The webpage section Gender equality - supply chain strategy indicates that: 'In March 2019, Tesco signed up to the UN Women’s Empowerment Principles to reaffirm our commitment to achieving gender equality’. A commitment to the Women’s Empowerment Principles (WEP) is a proxy for a policy statement on respecting women’s rights, according to CHRB standards. [Gender equality - supply chain strategy (web), 25/01/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Met: Expects suppliers to respect at least one of these rights: According to the Human Rights requirements for food and grocery non-food suppliers: 'Upholding the ETI base code is one of the requirements for our suppliers of doing business with Tesco. Suppliers are required to show compliance with the ETI base code and labour laws, for example working towards the eradication of recruitment fees and upholding women’s rights. Our suppliers are required to communicate our requirements along their supply chain and to relevant stakeholders’. The Company considers the 'requirements' a policy document. However, it is not clear if they are required to respect women's rights, as the ETI code does not include an explicit commitment. The Company also indicates, in its Human Rights Policy that: 'Building on our work to ensure adherence to the ETI Base Code, we have identified four key priority focus areas where we focus our efforts: [...] gender equality, [...]. We require our suppliers to share our ambition to drive transformational change in these areas’. However, although the Company explicitly requires suppliers to share their ambition to focus their effort on gender equality, among other issues, it is not clear that it requires suppliers to respect women’s rights. Moreover, 'We are committed to respecting, and ensuring that our business relationships respect, the human rights of individuals belonging to specific groups or populations that face particular challenges (including women, children, indigenous peoples, minorities, persons with disabilities, and migrant workers and their families)’. It also notes: 'This policy applies to all business units and their supply chains that are either majority-owned by Tesco or operated by Tesco management. Companies in which Tesco holds a minority stake are expected to implement a policy which is consistent with this policy’. [Human Rights requirements for food and grocery non-food</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>suppliers, 04/2021: <a href="https://www.tescopl.com">tescoplc.com</a>] &amp; [Human Rights Policy (web), 13/05/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: CEDAW/Women's Empowerment Principles: The webpage section Gender equality - supply chain strategy indicates that: 'In March 2019, Tesco signed up to the UN Women's Empowerment Principles to reaffirm our commitment to achieving gender equality'. A commitment to the Women's Empowerment Principles (WEP) is a proxy for a policy statement on respecting women's rights, according to CHRB standards. [Gender equality - supply chain strategy (web), 25/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Not Met: Expecting suppliers to respect these rights</li> </ul>
A.1.3.AP	Commitment to respect human rights particularly relevant to the industry – 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"> <li>• Met: Women's rights: The webpage section Gender equality - supply chain strategy indicates that: 'In March 2019, Tesco signed up to the UN Women's Empowerment Principles to reaffirm our commitment to achieving gender equality'. A commitment to the Women's Empowerment Principles (WEP) is a proxy for 'respecting women's rights as a policy statement according to CHRB standards. [Gender equality - supply chain strategy (web), 25/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: Expects suppliers to respect these rights: The Human Rights Policy states that 'Building on our work to ensure adherence to the ETI Base Code, we have identified four key priority focus areas where we focus our efforts: [...] gender equality, [...]. We require our suppliers to share our ambition to drive transformational change in these areas'. It also states that, 'We are committed to respecting, and ensuring that our business relationships respect, the human rights of individuals belonging to specific groups or populations that face particular challenges (including women, children, indigenous peoples, minorities, persons with disabilities, and migrant workers and their families)'. It also notes: 'This policy applies to all business units and their supply chains that are either majority-owned by Tesco or operated by Tesco management. Companies in which Tesco holds a minority stake are expected to implement a policy which is consistent with this policy'. [Human Rights Policy (web), 13/05/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: CEDAW/Women's Empowerment Principles: The webpage section Gender equality - supply chain strategy indicates that: 'In March 2019, Tesco signed up to the UN Women's Empowerment Principles[2] to reaffirm our commitment to achieving gender equality'. A commitment to the Women's Empowerment Principles (WEP) is a proxy for 'respecting women's rights as a policy statement according to CHRB standards. [Gender equality - supply chain strategy (web), 25/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Not Met: Expecting suppliers to respect these rights</li> </ul>
A.1.4	Commitment to remedy	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: The Company commits to remedy: It indicates, on its webpage 'Our Approach to Human Rights' that: 'Where we identify clear cases of human rights abuses, we work to rectify those abuses and ensure remediation, partnering with charities and NGOs as required'. The Website states the Company's position on Human Rights. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: Company expect suppliers to make this commitment: The Human Rights Policy indicates: 'We will only work with suppliers that share our commitment to respect human rights and ensure the remediation of human rights breaches where they are identified. In the event that a human rights breach occurs, and our suppliers do not demonstrate a commitment to remediation, we will seek to exit trading in a responsible manner'. [Human Rights Policy (web), 13/05/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Collaborating with other remedy initiatives: It indicates, on its webpage 'Our Approach to Human Rights' that: 'The UN Guiding Principles place a responsibility on business to provide effective grievance mechanisms and remediation for victims of human rights abuses. In line with this, we are committed to supporting access to state-based judicial or non-judicial mechanisms'. The webpage section states the Company's position on Human Rights. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Not Met: Work with suppliers to remedy impact</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.5	Commitment to respect the rights of human rights defenders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Zero tolerance attacks on HRs Defenders (HRDs): It indicates, on its webpage 'Our Approach to Human Rights' that: 'In some countries, we recognise that there is increasing pressure on human rights defenders, including trade unions. We do not tolerate threats, intimidation, physical or legal attacks on human rights defenders in relation to our operations'. The Webpage section states the Company's position on Human Rights. The Human Rights Policy indicates: ' We recognise the important role that human rights defenders play in identifying human rights issues and driving improvement; and will seek to learn from them and collaborate with them where possible. We strongly oppose any action that disrupts the work of human rights defenders'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>] &amp; [Human Rights Policy (web), 13/05/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Not Met: Company expect suppliers to make this commitment</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Work with HRD to create safe and enabling environment</li> </ul>

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Board level responsibility for HRs: The Company indicates, in its Human Rights Policy that: 'Our work to ensure human rights are respected has Board-level oversight through the Group Risk and Compliance Committee chaired by our Group CEO, and through the Corporate Responsibility Committee, chaired by a Non-Executive member of the Board'. The webpage Governance states: 'The CR Committee is chaired by Lindsey Pownall, a Board level, independent Non-executive Director and includes five Board level directors and two members of the Group's Executive Committee'. [Human Rights Policy (web), 13/05/2022: <a href="https://www.tescopl.com">tescoplc.com</a>] &amp; [Governance (web), N/A: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Not Met: Describe HR expertise of Board member: In its 2022 Annual Report and Financial Statement, the Company discloses the skills and experience of its Board members. The Chair of the Corporate Responsibility Committee Lindsey Pownall OBE - Independent Non-executive Director 'is a passionate advocate of supplier relationships, customers, colleagues and sustainability which directly support Tesco's strategy and her role as Chair of the Corporate Responsibility Committee'. However, no further details found, including evidence of human rights expertise of the board member or board committee tasked with that governance oversight. [2022 Annual Report and Financial Statement, 2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Speeches/letters by Board members or CEO</li> </ul>
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"> <li>• Met: Board/Committee review HRs strategy: The Company indicates: 'The Committee held three scheduled meetings during the year [...]. Details of the key areas of responsibility of the Committee and the time spent on each of them during 2019/20 are detailed below: Progress against corporate responsibility strategy; Progress against KPIs; Update on Little Helps Plan activity; Regional updates; Strategic plan and evolution of the Little Helps Plan. Responsible sourcing strategy: [...]; Human rights and supply chain. Little Helps Plan communications/marketing strategy: Engagement with external stakeholders; [...]; Community programmes. Governance: [...]; Oversight of ESG engagement; Engagement with stakeholders [...].' [Annual Report 2020, 05/05/2020: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: Examples/trends re HR discussion in the last reporting period: The Company details key areas of responsibility of the Committee during 2020/21. Regarding Progress against corporate responsibility strategy: '[...] Update on Little Helps Plan activity, Health strategy, [...]'. As for Responsible sourcing strategy: '[...] Human rights and supply chain, Audit programmes'. Little Helps Plan communications and marketing strategy: 'Engagement with external stakeholders, [...] Shareholders' approach to ESG'. Finally, Governance: 'Review of Committee effectiveness and terms of reference, Oversight of ESG engagement, [...]'. [2021 Annual Report, 13/04/2021: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Meets both requirements under score 1: See above.</li> <li>• Not Met: How affected stakeholders/HR experts informed discussions: It indicates: 'The Committee [Corporate Responsibility Committee] reviewed the</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>process for identifying the material issues through a combination of stakeholder insight, including customer and colleague input and AI data analysis. It also assessed the potential opportunities and risks. [...] The Committee is a passionate advocate for transparency and stakeholder engagement and continues to work alongside key stakeholders and investors on sustainability issues. Committee members attend ESG roundtables throughout the year, bringing insight and challenge back to the business'. Regarding its stakeholder engagement, it indicates: 'We also take other factors into account that we consider relevant to our decision making, including the interests and views of the communities we operate in, Tesco pensioners and our relationship with regulators and non-governmental organisations. A key consideration when making decisions is for the Board to balance the needs of our stakeholders. The Board acknowledges that every decision it makes will not necessarily result in a positive outcome for all stakeholders. However, by considering the Company's purpose, vision and values together with its strategic priorities and decision-making process, the Board aims to ensure that its decisions are consistent and predictable'. However, although the Company indicates it engages with stakeholders and that it takes their view into consideration at Board level, it is not clear how these informed Board level discussions on human rights. [2022 Annual Report and Financial Statement, 2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</p>
A.2.3	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Incentives for at least one board member: Although the company has a Performance Share Plan (PSP) for directors none of the issues for which they are rewarded seems to be related to HR. No further evidence found in the latest Annual Report. [2021 Annual Report, 13/04/2021: <a href="https://www.tescopl.com">tescoplc.com</a>] &amp; [2021 Annual Report, 13/04/2021: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Not Met: At least one key HR risk, beyond employee H&amp;S</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Performance criteria made public</li> <li>• Not Met: Review of other board performance criteria</li> </ul>
A.2.4	Business model strategy and risks	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Board process to review business model and strategy: The 2022 Annual Report and Financial Statement notes: 'Effective risk management is core to our management practices that help deliver our strategy and our commitments to our customers, colleagues, community, and the planet. We are focused on conducting our business responsibly, safely, and legally, while making risk-informed decisions when responding to opportunities or threats that present themselves'. The 2021-2022 Modern Slavery Statement it indicates: "Responsible Sourcing" is highlighted as a principal risk within our business-wide risk assessment and is reported within the PLC Annual Report. Exploitation of workers and human rights breaches remain the key drivers of this risk. We update on current and future risks, progress and performance, and breaches of our policies, to the Group Risk and Compliance Committee chaired by the Group CEO, plus the business unit Risk and Compliance committees, on at least an annual basis'. The 2021 Annual Report states that 'A review was undertaken during the year to ensure the [Corporate Responsibility] Committee continued to operate effectively and that its terms of reference remained relevant'. However, it is not clear the process it has in place to discuss and review its business model and strategy for inherent risks to human rights at board level or a board committee. [2022 Annual Report and Financial Statement, 2022: <a href="https://www.tescopl.com">tescoplc.com</a>] &amp; [2021-2022 Modern Slavery Statement, 13/05/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Not Met: Describe frequency and triggers for reviewing: The Company has provided an additional source to CHRB regarding this indicator, however it is not clear what triggers reviewing its business model or strategy and potential impacts on human rights.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Example of actions decided</li> </ul>

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

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Score of 1 on A.1.2.a: See indicator A.1.2.a</li> <li>• Met: Senior responsibility for HR implementation and decision making: The Company indicates that 'Our human rights strategy is led by the Group Responsible Sourcing Director, within our Product division (report to chief Product Officer)'. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: How it assigns Day-to-day responsibility: The Company indicates: 'Our work on human rights is fully integrated within our operations, forming a key part of our broader commitment to being a responsible and sustainable business. For Tesco UK, our human rights strategy is led by our Responsible Sourcing Director who reports to our Group Quality Director and Chief Product Officer and who are responsible for product sourcing across all Tesco's retail businesses'. Seems to replicate corporate structure at country level. The Company has provided additional comments to CHRB regarding this indicator. However, evidence was already in use. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Not Met: Day-to-day resources and expertise allocation in own ops: The Company has provided an additional source to this indicator, however, it is still not clear how it allocates resources and expertise for the day-to-day management of relevant human rights issues within its own operations. Evidence seemed to focus either on its responsibility assignment or on its supply chain.</li> <li>• Met: Resources and expertise allocation in the supply chain: It indicates, in its webpage section Our Approach to Human Rights: 'On a day-to-day basis, colleagues in our commercial and technical teams manage supplier and site relationships, and ethical requirements with support from a specialist responsible sourcing team, including dedicated local staff in 9 key sourcing countries'. Also, according to its 2021-2022 Modern Slavery Statement Company notes: 'With over 40 dedicated human rights specialists, based across 10 key sourcing countries, we are well-placed to gather on-the-ground intelligence through direct engagement with suppliers and other relevant stakeholders'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>] &amp; [2021-2022 Modern Slavery Statement, 13/05/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul>
B.1.2	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Senior manager incentives for human rights</li> <li>• Not Met: At least one key HR risk, beyond employee H&amp;S</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Performance criteria made public</li> <li>• Not Met: Review of other senior management performance</li> </ul>
B.1.3	Integration with enterprise risk management	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: HR risks is integrated as part of enterprise risk system: The risk factors summarized in the Company's Annual Report 2020, include the following: 'Failure to meet product safety standards results in death, injury or illness to customers. Failure to ensure that products are sourced responsibly across our supply chain (including fair pay for workers, adhering to human rights, clean and safe working environments, meeting climate change and sustainability commitments) and that all social and environmental standards are met results in supply chain disruption, regulatory breaches, and reputational impacts of not meeting societal expectations'. [Annual Report 2020, 05/05/2020: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Met: Provides an example: Regarding the risks related to responsible sourcing, the Company discloses key responses and controls: 'We have policies and guidance to help ensure human rights are respected across our supply chain. These include a focus on appropriately monitoring conditions and progress, tackling endemic sector risks, and addressing wider community needs. Our contractual agreements with suppliers clearly articulate the expected standards related to human rights and modern slavery. Suppliers' obligations are monitored and discussed as part of regular governance meetings. We are increasing transparency of our supply chains to drive up standards, such as by publishing our tier 1 supplier list. We also provide targeted training for colleagues and suppliers dealing with specific regulations related to human rights and modern slavery. We operate supplier audit programmes to monitor supplier compliance with our standards related to human</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>rights. These include unannounced audits of supplier sites and facilities and the review of any prior approvals for sub-contracting. We qualify and review supplier factories through due diligence before use, to ensure they can meet our standards. We use certification schemes and participation in voluntary industry schemes to drive up our standards'. [2022 Annual Report and Financial Statement, 2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Audit Ctte or independent risk assessment</li> </ul>
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Score of 1 on A.1.2.a: See indicator A.1.2</li> <li>• Met: Communicates its policy to all workers in own operations: The Company indicates in its Annual Report 2020: 'All new colleagues are required to complete training on the Code of Business Conduct within five days of joining Tesco and refresher training is required on an annual basis.' The COBC includes human rights commitments. [Annual Report 2020, 05/05/2020: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Communication of policy commitments to stakeholder: The Human Rights Policy indicates: 'Human rights is embedded within our core purpose to serve our customers, communities and planet a little better every day'. The Company indicates in its feedback to CHRB that its Human Rights Policy, the Human Rights requirements for food and grocery non-food suppliers and the Code of Business Conduct are available online. The latter document is available in different languages. However, it is not clear how the Company actively communicates its commitments to affected stakeholders, including local communities. [Human Rights Policy (web), 13/05/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Not Met: How policy commitments are made accessible to audience</li> </ul>
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Meets ILO requirement for suppliers on A.1.2.a: See indicator A.1.2.a</li> <li>• Not Met: Steps to communicate policy commitments to supply chain</li> <li>• Not Met: Requires suppliers to communicate policy requirements: The Human Rights Policy indicates: 'This policy applies to all business units and their supply chains that are either majority-owned by Tesco or operated by Tesco management. Companies in which Tesco holds a minority stake are expected to implement a policy which is consistent with this policy'. Also, 'In addition to local laws, we work to ensure that Tesco and our suppliers adhere to the ETI Base Code [...]. Building on our work to ensure adherence to the ETI Base Code, we have identified four key priority focus areas where we focus our efforts: sustainable livelihoods, gender equality, tackling modern slavery, and worker representation. We require our suppliers to share our ambition to drive transformational change in these areas'. However, although the Company communicates its human rights policy to its suppliers, it is not clear how it does it and if it requires suppliers to cascade it down their own supply chain and how it goes about it. Previous assessment used evidence from a version of the Company's Human Rights Policy that is now outdated. No further evidence found. [Human Rights Policy (web), 13/05/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: How HR commitments made binding/contractual: The Company's 'Human Rights requirements for food and grocery non food suppliers' indicates: 'Adherence to these requirements is a condition of supply to Tesco'. However, the is no reference to apparel suppliers in this document.' [Human Rights requirements for food and grocery non-food suppliers, 04/2021: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Not Met: Company requires suppliers to cascade down to their suppliers</li> </ul>
B.1.5	Training on Human Rights	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a</li> <li>• Met: How workers are trained on HR policy commitments: The Company states in its Annual Report 2020: 'All new colleagues are required to complete training on the Code of Business Conduct within five days of joining Tesco and refresher training is required on an annual basis'. The code contains commitment to human rights. [Annual Report 2020, 05/05/2020: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: Trains relevant managers including procurement: It indicates 'All Tesco UK Buying Managers and Technical Managers are required to attend internal training which covers topics such as responsible sourcing, human rights and modern slavery. Our training is regularly reviewed to ensure it continues to help build colleagues' knowledge of important topics and awareness of relevant escalation procedures'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Score of 2 on A.1.2.a: See indicator A.1.2.a</li> <li>• Met: Meets both requirements under score 1: See above.</li> <li>• Not Met: Trains suppliers to meet company's HR commitment: It indicates: 'We have dedicated staff in Thailand, South Africa and Costa Rica who are in regular contact with suppliers in their respective regions to provide training and guidance on issues ranging from discrimination to working hours and labour agency management'. The 2021/22 Modern Slavery Statement provides information about training: 'Under our policy, identified suppliers are required to undertake robust mitigating steps, such as: [...] Attend tailored modern slavery training hosted by Stronger Together. This a UK-based, multi-stakeholder initiative aiming to reduce modern slavery through guidance and training'. Also, regarding its clothing and textile supply chain: 'In 2021 we ran training for our preferred mills which account for 80% of our overall volume, highlighting our expectation that they comply with the ETI Base Code and Employer Pays Principle'. Finally: 'In 2018 we launched the 'Create Workplace Culture of Respect' programme in partnership with local NGO, SHEVA. The ambition of the programme is to ensure a harassment free workplace, including the prevention of forced overtime and prohibited leave. Our training programme, directed at on-site supervisors, has now been implemented across all tier 1 supplying sites in Bangladesh [...]'. However, although the Company describes some specific trainings for suppliers, no evidence found of general human rights training (policy commitments) conducted for suppliers. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>] &amp; [2021 Modern Slavery Statement, 14/05/2021: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Not Met: Disclose % trained</li> </ul>
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a</li> <li>• Not Met: Monitoring implementation of HR policy commitments across global ops and supply chain: The Company indicates that 'In our Tesco UK Stores business, [...] the greatest risks of modern slavery exist for workers not in permanent employment, primarily agency workers in our distribution and fulfilment centres'. It indicates on its website that 'in our own operations and procurement, dedicated head office staff work closely with all service providers, as well as our internal People function, Distribution Centre and Security Managers to help address risks. [...] Our Human Rights Procurement requirements focus on the areas of highest risk and include requiring key suppliers to engage with the Responsible Recruitment Toolkit as well as attending bi-annual meetings with the Responsible Sourcing Team to ensure that together we continue to strengthen and coordinate our approach to identifying and mitigating risks of modern slavery. Our UK labour providers are registered with the Gangmasters Labour and Abuse Authority and prohibited from actively recruiting from outside of the UK without the prior agreement of Tesco, as recruiting people who have moved to the UK autonomously, and have the legal right to work here, reduces the risk of human trafficking and exploitation. The Company indicates that 'Ethical auditing is predominantly focused on the 'first tier' of the supply chain, i.e. sites producing the final product, such as a clothing factory or food manufacturing plant. Sites in high risk countries must have an audit before supply and then on an annual basis. We also audit beyond first-tier based on the risk of the products being produced. For example, we audit down to grower level for our fresh fruit and vegetables and do this in collaboration with our first-tier suppliers who cascade our requirements along the supply chain. Ethical audits are conducted in accordance with SEDEX Members Ethical Trade Audit (SMETA) guidelines'. However, it is not clear how it monitors the implementation of its human rights policy commitment(s) across its own operations. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>] &amp; [2021 Modern Slavery Statement, 14/05/2021: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Not Met: Proportion of supply chain monitored: In its 2022 Human Rights Factsheet, the Company indicates the percentage of high-risk tier 1 supplier sites with audits in the last year: 95%. However, the global proportion of its supply chain monitored is not clear as the percentage given refers to high-risk suppliers. [2022 Human Rights Factsheet, 13/05/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Met: Describe how workers are involved in monitoring: The Company indicates: 'With over 40 dedicated human rights specialists, based across 10 key sourcing countries, we are well-placed to gather on-the-ground intelligence through direct engagement with suppliers and other relevant stakeholders. This includes capturing the views of workers through conversations, confidential interviews, and surveys'. [2021-2022 Modern Slavery Statement, 13/05/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Score of 2 on A.1.2.a: See indicator A.1.2.a</li> <li>• Met: Describes corrective action process: The Company indicates that 'Following the audit, suppliers are required to resolve all corrective actions identified in the audit report, addressing non-compliances with the ETI Base Code and local law. The supplier is responsible for completing all corrective actions on the CAPR within agreed timescales, and for obtaining verification of closure from the independent auditors — normally within six months. The whole process, from planning, through supplier completion to final auditor verification, is tracked through SEDEX, enabling our Commercial teams to have oversight of progress and take action where necessary'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Disclose findings and number of corrective action: The 2018/2019 Modern Slavery act indicates that 'Through our own checks, we occasionally find cases where salaries are not paid on time and/or in full. This may happen for a number of reasons. Where we identify a shortfall in payment, we require suppliers to pay back any missed wages. (...) In 2018/19 we identified 110 cases of concern involving 88 sites. 7,392 workers received a total of \$508,307 USD as a result of Tesco's intervention'. However, it is not clear the total number of corrective action processes as a result of the monitoring. Regarding its UK distribution centres, the Company indicates, in its 2021-2022 Modern Slavery Statement: 'In 2021, we additionally conducted site visits and worker interviews alongside an expert independent third party at 10 of our distribution centres. We identified no indicators of modern slavery, but did find some common issues faced by our agency colleagues, including: A lack of guaranteed working hours. Disparity in treatment between directly employed and agency colleagues, including lack of career opportunities. Health and safety concerns. We work closely with our distribution colleagues and labour providers to implement corrective actions. For example, in September 2021 we introduced a new policy to guarantee a minimum of 30 hours work per week to all agency distribution colleagues who would like them. Furthermore, all booked shifts must be honoured so that no worker will be asked to finish their shift early at short notice and therefore lose out on planned income. Labour shortages have also been felt within our own operations. In 2021 we have continued to closely monitor weekly working hours of all our agency distribution colleagues and meet regularly with our labour providers to balance business needs with worker welfare. We ensure that working hours stay within acceptable limits, based on the ETI Base Code. In 2021 we completed the reimbursement of recruitment fees paid by up to eight workers identified within one of our distribution centres'. However, although the Company discloses the findings of the site visits and worker interviews and corrective actions taken place in some distribution centres, it is not clear the number of corrective action processes as a result of the monitoring. [Modern Slavery Statement 2018/2019, 05/2019: <a href="https://www.tescoplc.com">tescoplc.com</a>] &amp; [2021-2022 Modern Slavery Statement, 13/05/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> </ul>
B.1.7	Engaging and terminating 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"> <li>• Met: HR affects selection of suppliers: It indicates: 'Responsible sourcing criteria are also integrated into core purchasing practices - annual supplier reviews, when new or updated contracts are set, and throughout the tender process. (...) Commercial reviews are based on three pillars which are weighted equally: price, quality and service. Responsible sourcing sits within the quality pillar of the scorecard'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> <li>• Met: HR affects on-going supplier relationships: As mentioned above: 'responsible sourcing criteria are also integrated into core purchasing practices - annual supplier reviews, when new or updated contracts are set, and throughout the tender process. (...) Commercial reviews are based on three pillars which are weighted equally: price, quality and service. Responsible sourcing sits within the quality pillar of the scorecard. (...) For priority products, a member of the Responsible Sourcing Team will additionally review each supplier and advise on supplier performance from a responsible sourcing perspective. We use our human rights due diligence requirements to help us decide which suppliers to source from'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describe positive incentives offered to respect human rights: Also: 'For existing suppliers, where performance is strong across the three pillars including on responsible sourcing, we also look to reward where possible (for example, with increased volumes)'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Working with suppliers to meet HR requirements: The Company describes actions carried out during last year, including: 'Held two workshops for garment vendor, spinning and fabric mills in north and south India. Tesco ethical requirements and best practices to mitigate the risk of modern-day slavery were shared in the workshops. Suppliers and mills were also required to conduct self assessments and make necessary corrections to meet Tesco ethical requirements within 6 months, followed by unannounced audits by the Tesco India-based Responsible Sourcing team. Continued our membership of the ETI Tamil Nadu Multi-Stakeholders Platform (TNMS) local consultative committee. The objectives of ETI-TNMS is to contribute to the elimination of exploitive practices, including the Sumangali scheme, by implementing a model that promotes ethical recruitment and retention of young women in the sector'. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul>
B.1.8	Approach to engagement with affected stakeholders	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The webpage Assessing Risk states that 'Over the past two years we have put in place a due diligence processes to ensure that we are identifying and then focusing our resource in areas of highest risk [..] The process was developed in consultation with over fifty internal and external stakeholders, including suppliers, industry bodies such as the British Retail Consortium, Government bodies and civil society groups such as Unseen, Oxfam and the Ethical Tea Partnership. [...] At the core of this framework is engagement and insight from NGOs, trade unions, multi-stakeholder groups and other organisations who can help us identify areas of greatest risk. By applying this process end to end in the supply chain, we will be able to be more confident that we are prioritising the highest risks in our supply chain'. Once it has set priorities, then seeks to work collaboratively with stakeholders as appropriate. For instance, the Company indicates, in its webpage Our approach to human rights, that 'A significant part of our work under this pillar is about promoting dialogue between trade unions, suppliers, industry organisations, certification &amp; audit companies as well as some governments in Latin America'. [Assessing Risk (web), N/A: <a href="https://www.tescopl.com">tescoplc.com</a>] &amp; [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: Provides two examples of engagement with stakeholders: The 2021 Modern Slavery Statement indicates that in the context of Migrant labour in the Southern Mediterranean: 'In 2020, the forums also begun a pilot of &amp;Wider, a worker voice technology, at grower level. This ongoing pilot has enabled us to obtain direct insight into the experiences of workers in our supply chain'. The Company interviewed a series of workers of the Vietnamese shrimp supply chain during a HRIA. [2021 Modern Slavery Statement, 14/05/2021: <a href="https://www.tescopl.com">tescoplc.com</a>] &amp; [HRIA shrimp supply chain in Vietnam, 02/2021: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Analysis of stakeholder views on company's HR issues: The HRIA discloses results, but no specific analysis of the input/views given by stakeholders on human rights issues found. No further evidence found of views of the workers in Spain [Southern Mediterranean]. Regarding its UK distribution centres, the Company indicates in its 2021-2022 Modern Slavery Statement: 'In 2021, we additionally conducted site visits and worker interviews alongside an expert independent third party at 10 of our distribution centres. We identified no indicators of modern slavery, but did find some common issues faced by our agency colleagues, including: A lack of guaranteed working hours. Disparity in treatment between directly employed and agency colleagues, including lack of career opportunities. Health and safety concerns'. However, no details of the input/views given by stakeholders on human rights issues (what's the stakeholders take on issues). This subindicator looks for evidence of the actual opinion/take of stakeholders. [2021 Modern Slavery Statement, 14/05/2021: <a href="https://www.tescopl.com">tescoplc.com</a>] &amp; [HRIA shrimp supply chain in Vietnam, 02/2021: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Not Met: Describe how views influenced company's HR approach</li> </ul>

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Identifying risks in own operations: It indicates: 'our risk assessment process has identified that the greatest risks of forced labour come from service providers such as temporary workers in distribution, office cleaners or carwashes. This is because of the significant proportion of migrant workers in these sectors, in many of the countries we operate in, who may be less aware of their rights and more vulnerable to abuse. It is also because we have less direct visibility over these areas, relative to areas where we directly employ workers'. Moreover, 'Our risk assessment framework for own-brand products looks at five metrics, which have the potential to increase the vulnerability of workers. [...] These risk metrics are then mapped end to end in our key supply chains, allowing us to identify the most salient supply chain risks, wherever they occur'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: Identifying risks through relevant business relationships: It indicates: 'In our supply chains, we are prioritising work on our four themes in the countries key products and ingredients are sourced from. We have identified 12 key products that have significant and systemic human rights risks associated with them (and most pronounced in the lower tiers of our supply chains)'. The themes are gender equality, livelihoods, forced labour, child labour and worker representation. It also states: 'Outside of these key products and ingredients, we focus on an additional seven regions and issues because of the known risks associated with them and/or their commercial importance to our business'. It discloses the regions. The issues related to these regions are: livelihoods and working hours, health and safety, worker representation, modern slavery at farm level, recruitment fees and gender equality. Finally, 'In 2019, we initiated our first HRIA in the Vietnamese Prawn supply chain'. The Company discloses its results. 'Building on this experience, we remain committed to conducting HRIAs where they can bring about the most value. In many cases, we often already have access to good sources of information on the risks associated with a particular geography, product and supply chain'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: The company indicates that 'We now have a broader due diligence process to ensure that we are identifying and then focusing our resource in areas of highest risk, wherever this is in the supply chain. The process was developed in consultation with over fifty internal and external stakeholders, including suppliers, multi-stakeholder bodies such as the Ethical Trading Initiative, trade unions, civil society groups such as Unseen and Oxfam and government bodies'. As explained above, and below, it also carried out, and is carrying out processes in own operations. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: Triggered by new circumstances: It indicates: 'Following a commercial review process and when a new or updated contract is awarded, detailed commercial plans are developed and agreed with suppliers. These are overseen by senior commercial stakeholders and, for strategic suppliers or for priority supply chains include specific Key Performance Indicators relating to human rights and broader responsible sourcing. KPIs are identified with suppliers and are specific to risks in that supply chain. KPIs can relate to both suppliers' own operations and/or our shared supply chain. (...) Our responsible sourcing and technical team members meet regularly with our strategic suppliers to discuss their human rights risks, mitigation approaches and review progress against identified KPIs'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: Describes risks identified: The Company indicates: 'In 2019, we initiated our first HRIA in the Vietnamese Prawn supply chain. Results of this assessment can be found here and a summary of the findings can be found below: [...] The negative impacts identified from the report were classified as minor including continuous use of short-term contracts, lack of policies covering sub-contracted labour, potential for indirect discrimination of female workers, and poor health and safety standards within a small number of areas of the workplace and accommodation, [...]'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul>
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"> <li>• Met: Describe process for assessment of HR risks and discloses salient HR issues: In relation to its own operations, the Company has mapped the UK service providers in its offices, retail operations, property, distribution, HR and in specialist</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>services such as IT and car washing. 'We have then worked to identify the service providers that contain the greatest risks based on their contract type, the level of skill involved in the work, wages and our visibility of the service provider. (...) workers in lower skilled roles on temporary contracts and within lower wage industries would be at higher risk. Through this process we have identified priority sectors including: Workers in the construction industry who build our stores and carry out renovations; Agency labour in our distribution and logistics operations; Workers in security for our offices and stores, and cleaning staff; Our car wash supplier in the UK who operates the business as a franchise model'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: How process applies to supply chain: It indicates: 'In our supply chains, we are prioritising work on our four themes in the countries key products and ingredients are sourced from. We have identified 12 key products that have significant and systemic human rights risks associated with them (and most pronounced in the lower tiers of our supply chains)'. Also: 'Outside of these key products and ingredients, we focus on an additional seven regions and issues because of the known risks associated with them and/or their commercial importance to our business'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: Public disclosure of the results of HR assessment: The Company indicates that 12 products and ingredients 'have significant and systemic human rights risk associated', and discloses the type of product and the risk associated, for instance, in cotton the risks are forced and child labour, and in bananas are livelihoods and worker representation. In addition, it also focus in specific regions and issues and discloses which these are including for instance modern slavery at farm level in Spanish salads or accommodation standards and recruitment fees in the UK agriculture. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Meets all requirements under score 1: See above.</li> <li>• Not Met: How it involved affected stakeholders in the assessment: The Company indicates: 'We now have a broader due diligence process to ensure that we are identifying and then focusing our resource in areas of highest risk, wherever this is in the supply chain. The process was developed in consultation with over fifty internal and external stakeholders, including suppliers, multi-stakeholder bodies such as the Ethical Trading Initiative, trade unions, civil society groups such as Unseen and Oxfam and government bodies'. Although the Company indicates that it has developed in due diligence process in consultation with different stakeholders, it is not clear how it involves affected stakeholders in the assessment process itself, not only in its design. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul>
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"> <li>• Met: Action Plans to mitigate risks: The Company indicates: 'Once we have identified our priorities, we then seek to work collaboratively with our suppliers, wider industry, civil society and, where appropriate, policy-makers to mitigate human rights risks - i.e. what steps can we take to avoid, reduce or manage those risks. This may include ethical audits, collaborative projects or training workers to understand their human rights'. The approach is based on three pillars: 'improving standards for people working in our own operations and our supply chains through continuous improvement programmes with suppliers, driving transformative industry-wide efforts to address endemic labour and community issues, and using our convening power to advocate for change'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: Description of how global system applies to supply chain: The system described above covers both own operations and supply chain. In relation to apparel, the Company provides the following example: 'In parts of the garment industry in southern India, workers have been recruited through contracts under which they are paid a lump sum at the end of a three-year period, and have restrictions placed on their movement. This leaves them vulnerable to abuse. We have continued to monitor our direct suppliers closely and work through the ETI to ensure this practice does not take place'. [Modern Slavery Statement 2018/2019, 05/2019: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: Example of actions decided on at least 1 salient HR issues: The Webpage Our approach to Human Rights indicates: 'In the case of own operations and service providers, the Company indicates that 'dedicated head office staff work closely with all service providers, as well as our internal People function, Distribution Centre and Security Managers to help address risks. This includes training staff to spot potential indicators of modern slavery'. The 2021 Modern</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Slavery Statements adds to it: 'In 2020, in consultation with key suppliers, Tesco colleagues and industry experts, we launched new human rights requirements for suppliers in the above focus areas [agency workers, security and cleaning workers, car-washing workers, construction workers, among others]'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>] &amp; [2021 Modern Slavery Statement, 14/05/2021: <a href="https://www.tescopl.com">tescopl.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Meets all requirements under score 1: See above.</li> <li>• Not Met: Involve stakeholders in decisions about actions</li> </ul>
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"> <li>• Not Met: System for tracking or monitor if actions taken are effective: It indicates that monitoring is part to its due diligence framework. However, no description found of the system tracking or monitoring the actions taken in response to human rights risks and impacts and for evaluating whether the actions have been effective or have missed key issues or not produced the desired results. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Not Met: Lessons learnt from checking system effectiveness: The Company provides examples of aims and outcomes. For example, one of the Company's aim was: 'Identify additional priority supply chains/regions for our responsible recruitment requirements'. And the outcome was: 'Through the consultation on our modern slavery strategy, we have now identified UK seasonal workers – Produce and Priority Fisheries as additional priority supply chains. Our approach to embedding responsible recruitment will however differ between supply chains and regions'. However, no examples found of lessons learnt as a result of tracking the effectiveness of its actions on at least one of its salient human rights issues as a result of its due diligence processes. [2021 Modern Slavery Statement, 14/05/2021: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Involve stakeholders in evaluation of actions taken</li> </ul>
B.2.5	Communicating on human rights impacts	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Provides two examples of comms with stakeholders: The Company indicates on its website that 'We also actively report to stakeholders including the Ethical Trading Initiative. The ETI report we prepare is scrutinised by trade union and NGO members of ETI (members include the Trades Union Congress, CARE and Anti-Slavery International) and feedback is provided to us to help us review our activities and improve'. However, it is not clear how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf. The Company is expected to provide two examples of it. Also, in its feedback to CHRB, the Company makes reference to two examples of means of communication with stakeholders found in its 2021-2022 Modern Slavery Statement (see below). However, this subindicator looks for at least two examples demonstrating how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf. The Company is expected to provide information about how it responds in communication terms, to issues raised by stakeholders, and about their access to those communications. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>] &amp; [2021-2022 Modern Slavery Statement, 13/05/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describe challenges to effective comms and how it is working to address them: In its feedback to CHRB, the Company makes reference to two examples of means of communication with stakeholders found in its 2021-2022 Modern Slavery Statement: 'Many workers, both within our own operations and supply chains, may not speak English as a first language and may feel more comfortable discussing their working conditions in their native tongue. Clear Voice Interpreting is the trading arm of the NGO Migrant Help which provides vital interpreting services to those experiencing the asylum process in the UK. Informed by their experience of interpreting needs, Clear Voice Interpreting provides an on-demand phone service and pre-booked virtual interpretation services to those in need. In 2021, we began working with Clear Voice Interpreting to access independent, professional interpreters adept at working with survivors of abuse when conducting worker engagement and human rights assessments. In 2022, we will continue to use remote interpreting across a range of due diligence activities'. Moreover, 'Over the past two years we have piloted &amp;Wider's worker voice technology at high-risk sites in Spain, Turkey, Asia, and Africa. Given the lack of mobility during the pandemic, in-person audits were unable to be conducted and worker engagement was</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			limited. This technology helped us gain valuable insights into the challenges workers were facing during the pandemic and how to best support suppliers and their workers during COVID-19. We are currently working with &Wider in South Africa to understand how worker voice technology can strengthen our current due diligence processes across the South Africa fruit industry'.

### 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"> <li>• Met: Channel accessible to all workers: The whistleblowing policy indicates that 'The Protector Line is a way for colleagues, suppliers and their staff to disclose information that relates to suspected wrongdoing or dangers at work relating to Tesco'. This channel explicitly includes human rights issues. For Tesco colleagues the channel 'will be managed by the Loss Prevention and Security team following the Protector Line Blueprint'. In addition to the information disclosed above, the code of conduct includes the email address and the telephone number for the different countries. [Whistleblowing policy, 12/06/2019: <a href="https://tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Channel is available in all appropriate languages and workers aware: The Protector Line is available in about 30 languages. The Company indicates in its Annual Report 2020: 'All new colleagues are required to complete training on the Code of Business Conduct within five days of joining Tesco and refresher training is required on an annual basis'. [EthicsPoint, N/A: <a href="https://secure.ethicspoint.eu">secure.ethicspoint.eu</a>] &amp; [Annual Report 2020, 05/05/2020: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Met: Describe how workers in the supply chain have access to grievance mechanism: It indicates it has a Supplier Protector Line: 'It's a free and confidential service that allows Tesco suppliers and their employees to raise concerns that could have a negative impact to the Tesco brand/reputation or themselves'. It can be used to raise complaints about a breach of Tesco Code of Business Conduct, which contains the Company's Human Rights commitments; mistreatment of workers; danger to health and safety among other issues. [Supplier Protector FAQ, 09/2021: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Expect Suppliers to convey expectation to their own suppliers: The Company indicates that: 'We require our primary supplying sites in the UK to promote the Helpline, enabling us to continue to raise awareness of modern slavery'. However, it is not clear the Company expects its suppliers to convey the same expectation [to use the company's own mechanisms to raise complaints or concerns about human rights issues at the company's suppliers or the company expects its suppliers to establish a mechanism for their workers to raise such complaints or concerns] on access to grievance mechanism to their own suppliers. [2021-2022 Modern Slavery Statement, 13/05/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> </ul>
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism for community: On its website, the Company indicates: 'All Tesco employees and workers in Tesco's 'first tier' supply base have access to our confidential, independent Protector Line. Protector Line is promoted in the language relevant to the location of the site. Call operators speak a variety of languages, and in-call translation can be used'. In addition, in its MSA 2020, it states: 'We continue to work in partnership with Unseen, who run the UK's independent and confidential modern slavery helpline. Trained helpline advisors are able to support potential victims of modern slavery as well as offer a way for businesses and the public to raise suspicions or concerns, complementing our own Protector Line. Real-time translation is available in over 180 languages. We expect our primary supplying sites in the UK, as well as our distribution and fulfilment centres, to promote the helpline, enabling us to continue to raise awareness of modern slavery.' However, it is not clear if these channels are open to all stakeholders and communities at all places, particularly in high risk locations. Current evidence seems focused in the UK and in modern slavery-related issues, and Protector Line for workers and suppliers' employees. [Modern Slavery Statement 2019/20, 2020: <a href="https://tescoplc.com">tescoplc.com</a>] &amp; [Our Approach to Human Rights - web, 11/01/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes accessibility and local languages and stakeholder awareness: 'Unseen' is available online and 'real-time translation is available in over 180 languages'. However, as indicated above, channel needs to be accessible for all audiences at all locations, and having a wider scope than modern-slavery related issues. The Protector Line is not communicated to lower tiers and communities,</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>although it is available in about 30 languages. Moreover, it is not clear how it ensures that all affected external stakeholders at its own operations are aware of it [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescoplc.com">tescoplc.com</a>] &amp; [EthicsPoint, N/A: <a href="https://secure.ethicspoint.eu">secure.ethicspoint.eu</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Communities access mechanism direct or through suppliers</li> <li>• Not Met: Expect supplier to convey expectation to their own suppliers</li> </ul>
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Engages users to create or assess system</li> <li>• Not Met: Examples (at least two) of how they do this</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Engages with potential or actual users on the improvement of the mechanism</li> <li>• Not Met: Provides user engagement example (at least two) on improvement: The Company indicates that 'In 2021, Reckitt, one of our key suppliers, commissioned the development of a practical toolkit to improve companies' grievance mechanisms enabling workers to raise grievances in a safe, trusted, and transparent manner. Reckitt initially commissioned the toolkit to pilot within its own supply chain, then partnered with us to increase the scope of the pilot to include flowers, produce and packaged foods. Learnings from these pilots will inform the final toolkit which will be publicly available in 2022 and provide best practice on the effective implementation of operational-level grievance mechanisms'. Although the Company has provided an example of engagement with a potential stakeholder user of its grievance mechanism in order to improve it, CHRB methodology requires Companies to provide at least two examples of doing so. [2021-2022 Modern Slavery Statement, 13/05/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> </ul>
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Response timescales and how complainants will be informed</li> <li>• Not Met: Describe support (technical, financial, etc) available for equal access by complainants</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describe types of outcome to complainant through use of mechanism</li> <li>• Not Met: Escalation to senior/independent level: The Company reports in its MSA 2020: 'Complete the implementation of our escalation process and promotion of the Unseen Modern Slavery helpline in UK Stores.' However, no further information describing the escalation process have been found. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> </ul>
C.5	Prohibition of retaliation for raising complaints or concerns	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Public statement prohibiting retaliation: It indicates: 'We do not tolerate retaliation in any form against individuals who raise concerns and we are committed to ensuring that colleagues who raise concerns are not victimised'. [Whistleblowing policy, 12/06/2019: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> <li>• Met: Practical measures to prevent retaliation: The Code states that 'you don't have to give your name when you call'. In addition, the CEO, in its letter to employees contained in the code states that 'if you feel the need to raise your concern anonymously, you can call Protector Line in complete confidence'. The Ethics Point FAQ indicates: 'Your anonymity will be respected where requested'. [Code of Conduct, 09/2021: <a href="https://www.tescoplc.com">tescoplc.com</a>] &amp; [EthicsPoint FAQ (web), N/A: <a href="https://secure.ethicspoint.eu">secure.ethicspoint.eu</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Company indicate it will not retaliate against workers/stakeholders: It indicates: 'as long as you're acting in good faith and your concerns are genuine, you are legally protected from victimisation and will not be at risk of any form of retribution, including losing your job, as a consequence of raising a concern'. However, no further evidence found indicating that will not retaliate against workers and 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 or engaging in violent acts or threats to the livelihoods, careers or reputation of claimants or their lawyers. In the case of stakeholders, the Company is also expected to indicate that it will not engage in economic forms of retaliation against any workers' representatives who have brought or tried to bring a case against it involving an allegation of human rights abuses. [Code of Conduct, 09/2021: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Complainants not asked to waive rights: It indicates: 'We also do not require individuals or communities participating in a grievance process to permanently waive their legal rights to bring a claim through a judicial process'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Company does not require confidentiality provisions</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Will work with state based non judicial mechanisms: Also: 'we are committed to supporting access to state-based judicial or non-judicial mechanisms'. However, it is not clear it sets out a process by which it cooperates with state-based non-judicial grievance mechanisms on complaints brought against it. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Example of issue resolved (if applicable)</li> </ul>
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"> <li>• Met: Describes how remedy has been provided: The Company indicates in its MSA 2020: 'In response to these findings, a comprehensive action plan was developed by Tesco Malaysia, Tesco Group Responsible Sourcing and external human rights experts including: [...] Full remediation including the repayment of recruitment fees [...]. Report that 15 passports and 25-30 work permits were held by a supplier in Thailand. Following engagement with the site, all necessary documents were returned and a document retention policy and revised permit renewal process is now in place. There is also ongoing engagement with workers through the independent 'Issara' migrant worker helpline. [...] Reports that a number of workers had become undocumented as a result of a supplier in Thailand not managing work permit renewal processes effectively. This also left workers exposed to recruitment agents requesting unauthorised fees. Direct engagement with the supplier resulted in workers receiving the correct documentation, compensation and a review of HR processes and worker communication'. [Modern Slavery Statement 2019/20, 2020: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Says how it would provide remedy for victims if no adverse impact identified</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Changes to systems, processes and practices to stop similar impact: As indicated above with respect a case of documentation that were held in a supplier in Thailand, the Company indicates: '[...] a document retention policy and revised permit renewal process is now in place. There is also ongoing engagement with workers through the independent 'Issara' migrant worker helpline.' In addition, on its website, the Company discloses information about its 'Sustainable Livelihood - supply chain strategy': 'Our approach within each of our priority supply chains is defined by three pillars: Improve. We are reviewing our purchasing practices to ensure they support producers to pay living wages to workers and for smallholder farmers to receive a fair income. This includes looking at how we can ensure quoted prices reflect the costs of sustainable and ethical production, and how our relationships with suppliers support positive changes. [...] Transform. By working with stakeholders, including unions, governments, NGOs and other businesses, we are identifying potential ways to measure wage gaps and increase wages and incomes. We will pilot solutions in collaboration with our partners and share learnings. [...] Advocate. We need to work with other stakeholders to ensure a level playing field across whole industries and to have long lasting impact. By convening and engaging others, including governments, we can find systemic solutions that will impact all workers or producers in a whole industry or country.' Moreover, the Company presents its Gender - supply chain strategy on its website. This strategy includes the following actions: 'ensure that suppliers have developed workplace policies to tackle harassment and violence and have implemented training and support programmes on sexual harassment and discrimination that include both men and women. Support the establishment of gender sensitive grievance mechanisms and ensure that women employees who come forward as victims of sexual harassment and discrimination are safeguarded'. [Modern Slavery Statement 2019/20, 2020: <a href="https://tescoplc.com">tescoplc.com</a>] &amp; [Sustainable Livelihood - supply chain strategy (website), 14/04/2020: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Describe approach to monitoring implementation of agreed remedy</li> <li>• Not Met: Approach to learning from incident to prevent future impacts</li> </ul>
C.8	Communication on the effectiveness of	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Number grievances filed, addressed or resolved and outcome achieved: The Company indicates in its 2021 Modern Slavery Statement: 'In the past 12</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	grievance mechanism(s) and incorporating lessons learned		<p>months through Protector Line, the Modern Slavery &amp; Exploitation helpline, supplier visits and other channels, there have been 20 incidents with potential indicators of modern slavery in our supply chains'. It then describes some of the cases, in some of them, suppliers were delisted. However, no further evidence found including the number of grievances about human rights issues filed, addressed or resolved and outcomes achieved for its own workers and for external individuals and communities that may be adversely impacted by the company. [2021 Modern Slavery Statement, 14/05/2021: <a href="https://www.tescoplc.com">tescoplc.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: How lessons from mechanism improve management system</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Evaluation of the channel/mechanism and changes made as result</li> <li>• Not Met: Describes procedures to address delays of outcomes agreed with stakeholders</li> </ul>

## D. Performance: Company Human Rights Practices (25% of Total)

### D.1 Agricultural Products

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.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"> <li>• Not Met: Discloses timebound target for suppliers to pay living wage or include in code or contracts: The website Assessing risk indicates: 'we require that our suppliers uphold the full range of labour standards set out in the Base Code of the Ethical Trading Initiative'. Living wages is ETI base code clause 5. It says 'Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income'. However, according to CHRB methodology, living wage must include a reference to family and/or dependents. The Company indicates, in its Human Rights Factsheet: 'We are committed to identifying living wage and income benchmarks and targeting action in our priority supply chains, including': tea, bananas, rice, cocoa, coffee'. However, no timebound target found for requiring all its suppliers to pay all workers a living wage. [Human Rights Factsheet, 16/12/2021: <a href="https://www.tescoplc.com">tescoplc.com</a>] &amp; [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Improving living wage practices of suppliers: It indicates: 'With industry bodies, such as the World Banana Forum, and other stakeholders we have worked hard to agree living wage benchmarks in all major banana producing countries. These benchmarks tell us the total pay a worker needs in order to afford decent standard of living including food, water, housing, education, health care, transportation, and clothing. Tesco have also supported the development of important tools for suppliers to measure living wage gaps such as the IDH salary matrix. We are pleased to see from the latest data collected from our suppliers that many are already paying the living wage to all their workers. However, for others, some workers are receiving salaries below the living wage benchmark for their region. We recognise our shared responsibility to support suppliers to close these living wages gaps. That is why in 2021 we conducted a review of our purchasing practices and updated them to embed living wages. As part of this work we have also made the following new commitments: As of January 2022, Tesco commits to paying the living wage gap to banana producers (equivalent to the volumes we source). Tesco shall ensure that producers have in place a timebound commitment to pay all workers a living wage. We will reward those who continue to make progress on closing living wage gaps with higher volumes as part of a balanced scorecard. Our ambition is that from January 2024, we will only source from banana producers who pay a living wage to all workers no matter the volumes sourced by Tesco'. [Bananas, N/A: <a href="https://www.tescoplc.com">tescoplc.com</a>] &amp; [Sustainable Livelihood - supply chain strategy (website), 14/04/2020: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Assessment of number affected by payment below living wage</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Avoids business model pressure on HRs (purchasing practices): It indicates: 'We recognise the role purchasing practices can have on the ability of suppliers to maintain good labour conditions. In the past year, we have continued to create greater alignment between our responsible sourcing and commercial teams'. However, it is not clear the practices it adopts to avoid price or short notice requirements or other business considerations undermining human rights. [2021 Modern Slavery Statement, 14/05/2021: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Practices adopted to pay suppliers in line with agreed timeframes</li> <li>• Not Met: Review own operations to mitigate negative impact: As indicated above, according to the 2021 Modern Slavery Statement: 'We recognise the role purchasing practices can have on the ability of suppliers to maintain good labour conditions. In the past year, we have continued to create greater alignment between our responsible sourcing and commercial teams. This has included raising awareness of human rights risks within our supply chains, engaging in the commercial agreement process for products known to have a higher risk of forced labour and ensuring human rights priorities are captured in our plans with our strategic supplier partners'. However, it is not clear the Company reviews its own operations to mitigate negative impacts of its purchasing practices in planning, merchandising and costing. The Company indicates, in its webpage section Sustainable livelihoods - supply chain strategy: 'We are reviewing our purchasing practices to ensure they support producers to pay living wages to workers and for smallholder farmers to receive a fair income. This includes looking at how we can ensure quoted prices reflect the costs of sustainable and ethical production, and how our relationships with suppliers support positive change. In 2021, we reviewed our purchasing practices with banana producers and made new commitments to pay the living wage gap to banana producers (equivalent to the volumes we source) through a new partial open book purchasing model'. However, it is not clear these reviews affect the agricultural supply chain generally or only its banana producers. [2021 Modern Slavery Statement, 14/05/2021: <a href="https://www.tescoplc.com">tescoplc.com</a>] &amp; [Sustainable livelihoods - supply chain strategy (web), 06/01/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Examples of how it assessed, addressed and change purchasing practices</li> </ul>
D.1.3	Mapping and disclosing the supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): It discloses its first tier food and grocery non-food sites list. However, it is not clear it identifies its suppliers, including direct and indirect suppliers. [First tier food and grocery non-food sites, 01/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses names and locations of significant parts of SP and why: It discloses its first tier food and grocery non-food sites list. It contains site names, company names, address, countries and the total number of workers. However, no information regarding indirect suppliers who make up the most significant parts of its supply chain found. The Company is also expected to explain how it has defined what are the most significant parts of its direct and indirect supply chain. [First tier food and grocery non-food sites, 01/2022: <a href="https://www.tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities</li> </ul>
D.1.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Child Labour rules in codes or contracts: The website Assessing risk indicates: 'we require that our suppliers uphold the full range of labour standards set out in the Base Code of the Ethical Trading Initiative'. According to ETI Base Code, 'Child labour shall not be used: There shall be no new recruitment of child labour; Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child'. The Company indicates, on the website Our approach to human rights that 'Ethical audits are conducted in accordance with SEDEX Members Ethical Trade Audit (SMETA) guidelines'. Under SMETA audit reports, an auditor must record how age is checked. It is not clear, however, whether all suppliers are subject to these audits (and requirement is not explicit in the supplier code or contract) [Assessing Risk (web), N/A: <a href="https://www.tescoplc.com">tescoplc.com</a>] &amp; [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: How working with suppliers on child labour: Although the Company reports participating in programmes for UNICEF and Ethical Tea partnership to improve opportunities for children in Indian tea communities through education and protection against child abuse, it is not clear how works with suppliers to eliminate child labour and improve working conditions of young workers. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Assessment of number affected by child labour in supply chain</li> <li>• Not Met: Analysis of trends in progress made</li> </ul>
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"> <li>• Met: Debt and fees rules in codes or contracts: The Company indicates in its 'Human rights requirements for food and grocery non food suppliers: 'We expect labour providers utilised by our supplies to meet the legal requirements within the country they operate as well as being compliant with the ETI base code. (...) Suppliers shall seek to ensure that when they recruit directly and/or engage labour providers, recruitment fees and costs are paid by the supplier or agency and will prohibit any charges by suppliers, labour providers or other 3rd parties to prospective workers. (...) Unlawful recruitment fees should be fully remediated. In cases where excessive recruitment fees are found to have been paid, suppliers should share with Tesco a proposal for remediation'. [Human Rights requirements for food and grocery non-food suppliers, 04/2021: <a href="https://www.tescopl.com">tescopl.com</a>] &amp; [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> <li>• Met: How working with suppliers on debt &amp; fees: The 2021 Modern Slavery Statement indicates: 'Tesco continues to participate actively in the Responsible Recruitment workstream of FNET [Food Network for Ethical Trade], where members seek to map recruitment fees in key supply chains and seek alignment on due diligence'. Also 'We recognise that debt bondage caused by excessive recruitment fees charged to workers can lead to situations of forced labour. As members of the Institute of Human Rights and Business Leadership Group for Responsible Recruitment, we have committed to the Employer Pays Principle that – no worker should pay for a job and the costs of recruitment should be borne not by the worker, but by the employer. (...) This year we have monitored the implementation of our responsible recruitment requirements for all food suppliers in Thailand and Malaysia. This policy includes a time bound commitment to align with the Employer Pays Principle. Our responsible sourcing specialist based in Thailand has supported the capacity building of HR teams, where necessary, including ensuring these teams understand how recruitment fees and costs are changing during the pandemic. Robust assessments of the implementation of this policy will be conducted when restrictions permit'. [2021 Modern Slavery Statement, 14/05/2021: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by payment of recruitment fees: The Company indicates: 'In 2021/22 we identified 86 cases, affecting 11,848 workers, where payments had fallen short of what should have been paid, including premiums for overtime, downtime wages or unpaid wages during COVID-enforced lockdowns'. However, although the Company indicates the number of non-conformances, it is not clear the scope (potential affected) of the issue. No further details found. [2021-2022 Modern Slavery Statement, 13/05/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Not Met: Analysis of trends in progress made</li> </ul>
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"> <li>• Not Met: Suppliers to pay workers in full and on time in codes or contracts</li> <li>• Not Met: How working with supply chain to pay workers regularly and on time</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by failure to pay directly</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
D.1.5.f	Prohibition of forced labour: Restrictions on workers (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"> <li>• Met: Free movement rules in codes or contracts: The Code (ETI Base Code) states that workers are not required to lodge their identity papers with their employees and are free to leave their employer after reasonable notice. The ETI base code is a requirement for suppliers. [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: How working with suppliers on free movement: The Company indicates on its website: 'we have supported a number of programmes linked to tackling forced labour. For example, in early 2020 we launched a new policy (...) outlining our Responsible Recruitment requirements for primary suppliers and end-to-end Protein and Produce sites in Thailand and Malaysia supplying Tesco UK/ROI. To launch the policy we held a webinar, alongside The Institute for Human Rights and Business, to upskill suppliers on Responsible Recruitment and the supporting policy. This ensured they were able to cascade the policy requirements to relevant colleagues and relevant end-to-end suppliers'. The new policy includes prohibition of retaining workers' personal documents. And in the MSA 2018/19, the Company indicates that it helped to establish Stronger Together, combating forced labour risks in the UK, Spain and South Africa: 'We continue to require all Tesco suppliers, including service and providers such as labour agencies, based in the UK to attend Stronger Together training. This requirement also includes second tiers suppliers of our key UK food suppliers'. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescoplc.com</a>] &amp; [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>Score 2</li> <li>• Not Met: Assessment of the number affected by retaining docs or restricting movement</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: FoA &amp; CB rules in codes or contracts: The ETI base code is a requirement for suppliers. It includes a commitment to respect freedom of association and the right to collective bargaining. This code also states that 'workers representatives are not discriminated against and have access to carry out their representative functions in the workplace'. [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf] &amp; [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>• Met: How working with suppliers on FoA and CB: Regarding effective worker representation, the Company indicates: 'Our work will increasingly mean engaging strategic suppliers in the importance of worker representation via the ETI resources on Freedom of Association, Collective Bargaining and worker representation. In sites where there are trade unions, we work with suppliers to ensure trade union representatives are treated with respect and no discrimination takes place. When there have been complaints of discrimination, Tesco actively encourages bilateral negotiations to take place to resolve the disagreements and promote management training to ensure better relations with trade union leaders. We have worked with ETI closely to address multiple cases of trade union discrimination in factories in Sri Lanka, India and Turkey. In our banana supply chain, we are in regular dialogue with union representatives at the Ethical Trading Initiative, alongside representatives from the International Trade Union Confederation (ITUC), International Union of Food (IUF) and Trades Union Congress (TUC). We also have regular bilateral meetings with regional civil society organizations such as Banana Link and COLSIBA- the Confederation of Latin American Banana Unions. In sites where there is no trade union affiliation, we seek to ensure all our suppliers have independent, democratically elected worker committees in place. In Latin America in particular, we monitor all sites (both packhouses and farms) to ensure workers are able to democratically elect their representatives to worker committees. It is our belief that where workers organise independently and select their representatives without management interference, most labour conditions will tend to be considerably better than in sites where there is no worker representation. We have also found management are usually more respectful of organised workers'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> <li>Score 2</li> <li>• Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
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"> <li>• Met: Sets out clear Health and Safety requirements: The ETI Base code, which is a requirement for suppliers contains requirements on health and safety including training, access to water and sanitation, accommodation, providing safe working environment and knowledge of the industry and of any specific hazards. [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf] &amp; [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period</li> <li>• Not Met: Fatalities rate for lasting reporting period</li> <li>• Not Met: Occupation disease rate for last reporting period</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: How working with suppliers on H&amp;S: It indicates: 'As well as being certified, our banana suppliers must also undergo SMETA audits. (...) Examples of improvements as a result of SMETA audits include (...) improved health and safety conditions'. However, no further information found on how it works with its supply chain to improve their practices in relation to health and safety. [Bananas, N/A: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Assessment of the number affected by H&amp;S issues in the SP</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
D.1.8.b	Land rights: Land acquisition (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"> <li>• Not Met: Rules on land &amp; owners in codes or contracts: The Company indicates, in its Human Rights Policy: 'We are committed to respecting, and ensuring our business relationships respect, the livelihoods and health of communities associated with our sourcing, including the right to water and the ownership or use of land and natural resources'. However, it is not clear the Company includes land requirements, including the requirements to have a process to identify legitimate tenure rights holders when acquiring, leasing or making other arrangements to use, with particular attention to vulnerable or marginalised tenure rights holders, and to negotiate with them to provide adequate compensation or requested alternatives to financial compensation in its supplier code of conduct. [Human Rights Policy (web), 13/05/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: How working with suppliers on land issues: The Company indicates, in its Human Rights Policy: 'We are committed to respecting, and ensuring our business relationships respect, the livelihoods and health of communities associated with our sourcing, including the right to water and the ownership or use of land and natural resources'. However, although the Company is committed to respecting and ensuring its suppliers respect the right of ownership or use of land, it is not clear how it works with suppliers to improve their practices in relation to land use/ acquisition. [Human Rights Policy (web), 13/05/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Includes resettlement requirements that the supplier provides financial compensation</li> <li>• Not Met: Assessment of the number affected by land rights issues in its SP</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
D.1.9.b	Water and sanitation (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Rules on water stewardship in codes or contracts: The Company indicates, in its Human Rights Policy: 'We are committed to respecting, and ensuring our business relationships respect, the livelihoods and health of communities associated with our sourcing, including the right to water [...]'. However, although the Company indicates it commits to ensuring its business relationships respect the right to water, it is not clear the Company includes access to water and sanitation requirements, including refraining from negatively affecting access to safe water, in its contractual arrangements with its suppliers or in its supplier code of conduct. [Human Rights Policy (web), 13/05/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Met: How working with suppliers on water stewardship issues: The Company reports on its website: 'We have analysed a number of our key UK supply chains to understand their exposure to water risk, including their overlap with environmentally sensitive river basins. Starting with some of our fresh produce supply chains, which rely heavily on natural sources of freshwater, we are putting in place improvement action plans. These include setting local reduction targets for water-stressed areas and establishing on-the-ground collaboration with other stakeholders. In our clothing business, we have committed to achieving zero discharge of hazardous chemicals (ZDHC) into freshwater bodies across our supply chains by 2025.' [Farming and Agriculture, N/A: <a href="https://tescoplc.com">tescoplc.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Assessment on the number affected by lack of access to water and sanitation</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> <li>• Not Met: Women's rights in codes or contracts: Human rights requirements for food and grocery non food suppliers states: 'Suppliers are required to show compliance with the ETI base code and labour laws, for example (...) upholding women's rights'. Also, the webpage section Gender equality - supply chain strategy indicates: 'We have been working to improve gender equality in some of our supply chains over several years. In March 2019, Tesco signed up to the UN Women's Empowerment Principles to reaffirm our commitment to achieving gender equality. We have also reviewed our Human Rights policy, where gender equality is now one of four key focus areas (together with sustainable livelihoods, worker representation and forced labour)'. It discloses different targets: Addressing sexual harassment and discrimination; Increasing women's voices in the workplace; Enabling women in leadership; Addressing gender stereotypes. However, although the Company indicates the importance it gives to gender equity in its supply chain, it is not clear that the Company requires suppliers to provide equal pay for equal work, introduce measures to ensure equal opportunities throughout all levels of employment and to eliminate health and safety concerns that are particularly prevalent among women workers in its contractual arrangements with suppliers or supplier code of conduct. The Company has provided additional sources to this indicator, however, they seemed to refer to the Company' own operations. [Gender equality - supply chain strategy (web), 25/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>] &amp; [Human Rights requirements for food and grocery non-food suppliers, 04/2021: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Met: How working with suppliers on women's rights: The Company discloses information about its Gender-supply chain strategy in its website: 'Outlined below are some of the targets we have set and actions we are taking in each of our priority supply chains'. It includes: Addressing sexual harassment and discrimination; Increasing women's voices in the workplace; Enabling women in leadership; Addressing gender stereotypes. 'We commit to reporting on progress regularly; sharing examples of where there are gaps, the steps we have taken to reduce those gaps as well as any learnings to drive good practice. To this end we have established a dedicated gender resource platform on The Tesco supplier network to engage and help build capacity of our suppliers'. [Gender equality - supply chain strategy (web), 25/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>] &amp; [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment on the number affected by discrimination or unsafe working conditions</li> <li>• Not Met: Provides analysis of trends demonstrating progress: The Company has provided additional sources to this indicator, however, they seemed to disclose data related to the Company 'own operations.</li> </ul>

## 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"> <li>• Not Met: Discloses living wage requirements in supplier code or contracts: The website Assessing risk indicates: 'we require that our suppliers uphold the full range of labour standards set out in the Base Code of the Ethical Trading Initiative'. Living wages is ETI base code clause 5. It says 'Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income'. However, according to CHRB methodology, living wage must include a reference to family and/or dependents. Moreover, the Human Rights factsheet indicates: 'We are committed to identifying living wage and income benchmarks and targeting action in our priority supply chains, including: (...) clothing - Collaborate with ACT stakeholders to achieve living wages for workers in the global garment industry through collective bargaining at industry level'. However, no timebound target found for requiring all its suppliers to pay all workers a living wage. [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf] &amp; [Human Rights Factsheet, 16/12/2021: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Improving living wage practices of suppliers: The webpage states: 'We believe collaboration is key to meaningful change in this area and we are an active member of Action Collaboration Transformation (ACT). The ambition of this initiative is to drive living wages for garment sector workers through collective bargaining at industry level. Member brands and IndustriALL believe that collective bargaining, enabled by freedom of association and responsible purchasing practices, is the way together we can impact garment sector wages'. The Company has provided comments to CHRB regarding this indicator. However, the content of it was already in use. [Human Rights in F&amp;F &amp; GM (web), N/A: <a href="https://tescoplc.com">tescoplc.com</a>] &amp; [Sustainable Livelihood - supply chain strategy (website), 14/04/2020: <a href="https://tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of number affected by payment below living wage</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
D.2.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Avoids business model pressure on HRs (purchasing practices): It indicates: 'We recognise the role purchasing practices can have on the ability of suppliers to maintain good labour conditions. In the past year, we have continued to create greater alignment between our responsible sourcing and commercial teams'. However, it is not clear the practices it adopts to avoid price or short notice requirements or other business considerations undermining human rights. [2021 Modern Slavery Statement, 14/05/2021: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Practices adopted to pay suppliers in line with agreed timeframes</li> <li>• Not Met: Review own operations to mitigate negative impact: The Company indicates that 'We are reviewing our purchasing practices to ensure they support producers to pay living wages to workers and for smallholder farmers to receive a fair income. This includes looking at how we can ensure quoted prices reflect the costs of sustainable and ethical production, and how our relationships with suppliers support positive change. [...] in 2021, as part of our membership of Action Collaboration Transformation (ACT), we undertook a purchasing practice survey with garment primary suppliers and Tesco Clothing colleagues. The aim was to assess where suppliers and colleagues felt we were performing well in terms of our purchasing practices, and where we had opportunity for improvement. An action plan has been created based on the results with a key element including internal training to enable improvement on areas identified'. It is not clear, however, if this includes practices in planning, merchandising and/or costing. [Sustainable livelihoods - supply chain strategy (web), 06/01/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Examples of how it assessed, addressed and change purchasing practices</li> </ul>
D.2.3	Mapping and disclosing the supply chain	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): In its latest MSA, the Company indicates: 'In addition to our own mapping efforts with our suppliers, we also use certification to provide additional assurance of our sourcing. [...] We continue to map our clothing and textile supply chain by including spinning mills, fabric mills and other processing sites to ensure better visibility of any potential risks.' [Modern Slavery Statement 2019/20, 2020: <a href="https://tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses names and locations of significant parts of SP and why: The Company discloses its list of tier 1 F&amp;F factories, it 'Refers to a final or finished product manufacturing and assembling business entity that makes a final or finished product) – List covers all active tier 1 F&amp;F factories. It also discloses its tier 2 list: it 'Refers to a final material manufacturing business entity that produces fabrics and materials primarily for consumption by Tier 1 Facilities/Suppliers without supplying a product direct) – This producer list represents 80% or more of wet processing mills which we source'. Furthermore, it discloses a Tier 4 list, it 'refers to factories which provide raw materials in fibres state to higher tier manufacturers to be used in the production without supplying final product direct) – This producer list represents 80% or more of man-made cellulosic fibres which we source'. All the lists include factory name and address. Although the Company discloses a considerable percentage of its indirect suppliers list, it is not clear it discloses the most significant parts. The Company is also expected to explain how it has defined what the most significant parts of its supply chain are. [F&amp;F Factories list, 02/2021: <a href="https://tescoplc.com">tescoplc.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities</li> </ul>
D.2.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Child Labour rules in codes or contracts: The website Assessing risk indicates: 'we require that our suppliers uphold the full range of labour standards set out in the Base Code of the Ethical Trading Initiative'. According to ETI Base Code, 'Child labour shall not be used: There shall be no new recruitment of child labour; Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child'. The Company indicates, in the website Our approach to human rights that 'Ethical audits are conducted in accordance with SEDEX Members Ethical Trade Audit (SMETA) guidelines'. Under SMETA audit reports, an auditor must record how age is checked. It is not clear, however, whether all suppliers are subject to these audits (and requirement is not explicit in the supplier code or contract) [Assessing Risk (web), N/A: <a href="https://tescoplc.com">tescoplc.com</a>] &amp; [ETI Base Code, 04/2018: <a href="https://ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> <li>• Not Met: How working with suppliers on child labour</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of number affected by child labour in supply chain</li> <li>• Not Met: Analysis of trends in progress made</li> </ul>
D.2.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Debt and fees rules in codes or contracts: The ETI Base code requires that 'workers are not required to lodge "deposits". However, no further details found, including requiring any third-party recruitment intermediaries to prohibit imposing financial burdens on job seekers and workers by collecting recruitment fees or related costs. [ETI Base Code, 04/2018: <a href="https://ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> <li>• Not Met: How working with suppliers on debt &amp; fees: It indicates: 'We collaborate in a UK recruitment fees working group, facilitated by FNET, with a focus on identifying advocacy opportunities, promoting responsible recruitment tools and guidance, and gathering further evidence of the prevalence of recruitment fees and costs'. Moreover, 'We continue to sponsor and work closely alongside the Responsible Recruitment Toolkit and strongly encourage suppliers to make use of their free training and resources'. The Company also gives an example of reimbursement in its own operations: 'Recruitment fees to the value of £2,950 were repaid to eight workers at Lichfield Distribution Centre after being identified in 2020'. However, although the Company indicates it encourages its suppliers to make use of its free training and that it collaborates with a working group, it is not clear how it actively works with suppliers to eliminate recruitment fees and related costs, including by ensuring full reimbursement to workers where relevant. [2021-2022 Modern Slavery Statement, 13/05/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by payment of recruitment fees: The Company indicates: ' In 2021/22 we identified 86 cases, affecting 11,848 workers, where payments had fallen short of what should have been paid, including premiums for overtime, downtime wages or unpaid wages during COVID-enforced lockdowns'. However, although the Company indicates the number of non-conformances, it is not clear the scope (potential people affected in apparel supply chain) of the issue. No further details found. [2021-2022 Modern Slavery Statement, 13/05/2022: <a href="https://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Analysis of trends in progress made</li> </ul>
D.2.5.d	Prohibition of forced labour: Wage practices (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"> <li>• Not Met: Requirement for suppliers to pay workers in full and on time in codes or contracts</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: How working with supply chain to pay workers regularly and on time: The Company indicates: 'Workers are less vulnerable to modern slavery risks if they are not in debt. One issue we monitor particularly closely in key sourcing countries is that wages are paid on time and in full for all hours worked, including overtime premiums where relevant. Through our own checks, we occasionally find cases where wages are not paid on time and/or in full. Where we identify a shortfall in payment, we require suppliers to pay back any missed wages. In the rare occurrence that suppliers do not agree, we exit our relationship with them in a responsible manner'. However, it is not clear the specific, proactive work the Company conducts with suppliers to prevent this issue from happening. [2021-2022 Modern Slavery Statement, 13/05/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by failure to pay directly</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
D.2.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Free movement rules in codes or contracts: The Code (ETI Base Code) states that workers are not required to lodge their identity papers with their employees and are free to leave their employer after reasonable notice. The ETI base code is a requirement for suppliers. [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> <li>• Met: How working with suppliers on free movement: In its MSA 2020, the Company reports: 'In parts of the garment industry in southern India, workers are recruited through contracts under which they are paid a lump sum at the end of a three-year period, and have restrictions placed on their movement, known as Sumangali. [...] Continued our membership of the ETI Tamil Nadu Multi-Stakeholders Platform (TNMS) local consultative committee. The objectives of ETI-TNMS is to contribute to the elimination of exploitive practices, including the Sumangali scheme, by implementing a model that promotes ethical recruitment and retention of young women in the sector'. One spinning mill was suspended for not cooperating with the improvement project (engaging with Tesco trying to resume business)'. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by retaining docs or restricting movement</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
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"> <li>• Met: FoA &amp; CB rules in codes or contracts: The ETI base code is a requirement for suppliers. It includes a commitment to respect freedom of association and the right to collective bargaining. This code also states that 'workers representatives are not discriminated against and have access to carry out their representative functions in the workplace'. [ETI Base Code, 04/2018: <a href="https://www.ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf] &amp; [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Met: How working with suppliers on FoA and CB: Regarding effective worker representation, the Company indicates: 'Our work will increasingly mean engaging strategic suppliers in the importance of worker representation via the ETI resources on Freedom of Association, Collective Bargaining and worker representation. In sites where there are trade unions, we work with suppliers to ensure trade union representatives are treated with respect and no discrimination takes place. When there have been complaints of discrimination, Tesco actively encourages bilateral negotiations to take place to resolve the disagreements and promote management training to ensure better relations with trade union leaders. We have worked with ETI closely to address multiple cases of trade union discrimination in factories in Sri Lanka, India and Turkey'. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> <li>• Met: Sets out clear Health and Safety requirements: The ETI Base code, which is a requirement for suppliers contains requirements on health and safety including training, access to water and sanitation, accommodation, providing safe working environment and knowledge of the industry and of any specific hazards. [ETI Base Code, 04/2018: <a href="http://ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf] &amp; [Our Approach to Human Rights - web, 11/01/2022: <a href="http://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period</li> <li>• Not Met: Fatalities for last reporting period</li> <li>• Not Met: Occupation disease rate for last reporting period</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: How working with suppliers on H&amp;S: It indicates: 'We have worked proactively to improve the health and safety of factories in Bangladesh. Before the collapse of the Rana Plaza building in 2013, we had started independent structural surveys in all the suppliers' factories we work with in Bangladesh and Pakistan. After the tragedy, we joined forces with global unions and other international garment companies in the multi-stakeholder organization, Bangladesh Accord, for bigger impact for all workers in the garment industry in Bangladesh. As part of the Accord requirement, all factories Tesco buy from have a health and safety committee with worker representation. The committee members are trained to understand health and safety risks and follow up with necessary remediation. (...) Meanwhile, we are also an active member of the International Accord which aims to apply the successful experiences of the Bangladesh Accord to other countries'. Moreover, in the Non-Food business: 'Over 2000 women workers benefited in the HerHealth programme in our supplier base in India. The project increased the health awareness of women workers and empowered them as health ambassadors to deliver peer health awareness training'. [Human Rights in F&amp;F &amp; GM (web), N/A: <a href="http://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Assessment of the number affected by H&amp;S issues in the SP</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>
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"> <li>• Not Met: Women's rights in codes or contracts: The webpage section Gender equality - supply chain strategy indicates: 'We have been working to improve gender equality in some of our supply chains over several years. In March 2019, Tesco signed up to the UN Women's Empowerment Principles to reaffirm our commitment to achieving gender equality. We have also reviewed our Human Rights policy, where gender equality is now one of four key focus areas (together with sustainable livelihoods, worker representation and forced labour)'. It discloses different targets: Addressing sexual harassment and discrimination; Increasing women's voices in the workplace; Enabling women in leadership; Addressing gender stereotypes. However, although the Company indicates the importance it gives to gender equity in its supply chain, it is not clear that the Company requires suppliers to provide equal pay for equal work, introduce measures to ensure equal opportunities throughout all levels of employment and to eliminate health and safety concerns that are particularly prevalent among women workers in its contractual arrangements with suppliers or supplier code of conduct. The Company has provided additional sources to this indicator, however, no they seemed to refer to the Company 'own operations. [Gender equality - supply chain strategy (web), 25/01/2022: <a href="http://tescoplc.com">tescoplc.com</a>]</li> <li>• Met: How working with suppliers on women's rights: The Company discloses information about its Gender-supply chain strategy in its website: 'Outlined below are some of the targets we have set and actions we are taking in each of our priority supply chains'. It includes: Addressing sexual harassment and discrimination; Increasing women's voices in the workplace; Enabling women in leadership; Addressing gender stereotypes. 'We commit to reporting on progress regularly; sharing examples of where there are gaps, the steps we have taken to reduce those gaps as well as any learnings to drive good practice. To this end we have established a dedicated gender resource platform on The Tesco supplier network to engage and help build capacity of our suppliers'. [Gender equality - supply chain strategy (web), 25/01/2022: <a href="http://tescoplc.com">tescoplc.com</a>] &amp; [Garments and textiles India, 19/08/2019: <a href="http://ethicaltrade.org">ethicaltrade.org</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment on the number affected by discrimination or unsafe working conditions</li> <li>• Not Met: Provides analysis of trends demonstrating progress</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.9.b	Working hours (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Working hours in codes or contracts: The Company indicates that the ETI base code is a requirement for suppliers. This code contains requirements on working hours, including not exceed 48 hours per week (excluding overtime), not exceeding 60 hours (including overtime) in any seven day period (with a few explicit exceptions), and providing at least one day off in every seven day period (or where allowed by national law, two days off in every 14 day period). [Our Approach to Human Rights - web, 11/01/2022: <a href="https://tescoplc.com">tescoplc.com</a>] &amp; [ETI Base Code, 04/2018: <a href="https://ethicaltrade.org">ethicaltrade.org</a> Base Code %28English%29.pdf]</li> <li>• Met: How working with suppliers on working hours: It indicates: ‘In regions identified as being at higher risk of non-compliance, our Responsible Sourcing specialists conduct on-going due diligence of working hour records and systems established. Although it is the responsibility of our suppliers to establish their own monitoring systems and to improve their production planning and productivity, we support them in designing these and seek to verify their effectiveness. This includes manually cross-comparing working hours records with production records to identify any inconsistencies and tracking employees rest breaks. Through worker interviews we are further able to confirm working hours as well as that annual leave entitlements are being met. If we find evidence that suppliers are not meeting these requirements, we work with them to improve practices. For example, in 2020 we identified a supplier that did not fully utilize a monitoring system which resulted in workers working excessive hours. After identifying the root causes, the supplier was required to action vigorous improvement plans with support from Tesco. Within a few months of implementing the new measures, the factory was able to bring average monthly working hours back to acceptable limits. Moreover, factory management understands that the changes will help production efficiency and quality and keep their high-skill workers for longer’. [Human Rights in F&amp;F &amp; GM (web), N/A: <a href="https://tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Assessment of number affected by excessive working hours</li> <li>• Not Met: Provide analysis of trends in progress made</li> </ul>



## E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> <li>Area: Working hours</li> <li>Headline: Tesco among others face allegations of worker exploitation in India</li> <li>Story: On November 17, 2020, press sources reported workers at Indian factories supplying Tesco, Marks &amp; Spencer (M&amp;S), Sainsbury's and Ralph Lauren are accused of alleged workers' exploitation.</li> </ul> <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. The retailers told the broadcaster that they were concerned about the allegations and will investigate.</p> <p>On May 28, 2021, a new report by NGOs Somo and Arisa found evidence across Tamil Nadu region in India of multiple labour abuses including intimidation, threats towards vulnerable female workers, abusive working and living conditions and excessive overtime.</p> <p>The report named international brands including Tesco, Next, Sainsbury's, Gap, and Carrefour SA, in which it claimed the companies were directly or indirectly linked to the mills investigated. A worker at one of the mills interviewed by the NGO claimed lack of sleep and excessive work where workers allegedly have to work two or three shifts. Workers also claimed severe limitations on their freedom, saying that while they were not working they had to remain in dormitories and were closely monitored. Other female workers reported feeling unsafe and being subject to sexual harassment from their male managers and supervisors. Tesco claimed finding alleged labour abuses in its garment supply chain in southern India after receiving evidence of widespread forced labour involving migrant women in cotton spinning-mills across Tamil Nadu.</p> <p>[Dailymail, 17/11/2020, "'Exploited' workers at Indian factories supplying Tesco, Sainsbury's, M&amp;S and Ralph Lauren say they don't get toilet breaks and are being made to sleep on factory floors": <a href="https://www.dailymail.co.uk">dailymail.co.uk</a>] [The Guardian, 28/05/2021, "Tesco and Next among brands linked to labour abuses in India spinning mills": <a href="https://www.theguardian.com">theguardian.com</a>] [SOMO, 27/05/2021, "Spinning around workers' rights": <a href="https://www.somo.nl">somo.nl</a>]</p>
E(1).1	The company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>Met: Public response: In response to worker exploitation in India the company stated: "We don't tolerate any abuse of workers' rights and fully investigated these allegations as soon as we were made aware". [Dailymail, 17/11/2020: <a href="https://www.dailymail.co.uk">dailymail.co.uk</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Not Met: Detailed response: The company stated at the "Tesco Modern Slavery Statement" that it "assessed the working conditions of the top 36 spinning mills and fabric mills used by our suppliers, and followed up to ensure non-conformances are resolved. Following our assessment, a mill in Tamil Nadu has been added to a prohibited sourcing list due to its lack of willingness and action to remedy the poor working conditions identified. We have written to inform our clothing suppliers not to buy any materials from that mill for Tesco production". However, the company does not identify the working conditions that were deemed problematic. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul>
E(1).2	The company has investigated and taken appropriate action	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>Not Met: Engaged with stakeholders: The company stated at the "Tesco Modern Slavery Statement" that it "collaborated with other members of the ETI to write to the Minimum Wages Committee for Textile Industry Tamil Nadu". However, the ETI, as a multi-stakeholder initiative does not have a mandate to represent the stakeholders affected by the alleged events. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>Not Met: Identified cause: Tesco said it has found labour abuses in its garment supply chain in southern India after receiving evidence of widespread forced labour involving migrant women in cotton spinning-mills across Tamil Nadu. However, the company does not present investigative results on the underlying causes of the events concerned. [The Guardian, 28/05/2021: <a href="https://www.theguardian.com">theguardian.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Identified and implemented improvements: The company stated at the "Tesco Modern Slavery Statement" that: "We have recommended that the evaluation process of the minimum wage level should align with international labour standards set by the ILO, by taking into account the needs of workers and their families, the general level of wages in India, the cost of living and inflation; social security benefits, the relative living standards of other social groups and economic factors". [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Not Met: Stakeholder input to steps taken: There is no evidence suggesting that the views of affected stakeholders were taken into account in the improvement of the company policies.</li> </ul>
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Provided remedy: The company stated at the "Tesco Modern Slavery Statement" that: "Following our assessment, a mill in Tamil Nadu has been added to a prohibited sourcing list due to its lack of willingness and action to remedy the poor working conditions identified. We have written to inform our clothing suppliers not to buy any materials from that mill for Tesco production". [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Not Met: Evidence for lack of Impact or link</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Remedy satisfactory to stakeholders: The company stated at the "Tesco Modern Slavery Statement" that: "Following our assessment, a mill in Tamil Nadu has been added to a prohibited sourcing list due to its lack of willingness and action to remedy the poor working conditions identified. We have written to inform our clothing suppliers not to buy any materials from that mill for Tesco production". [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Met: Remedy delivered: The company agreed to provide remedy, there is no evidence that the remedy was not delivered to the affected stakeholders.</li> <li>• Not Met: Independent remedy process used</li> </ul>
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> <li>• Area: Forced labour</li> <li>• Headline: Supply chain of Tesco, Asda, Waitrose, and others linked to forced labor in the UK</li> <li>• Story: On 7 July, 2019, a report by The Times newspaper outlined the suffering of a group of Polish workers who were drawn to the UK by an English gang on promises of good wages, however when they arrived they were put to hard manual labour and allegedly only paid fifty pence per day. In addition to the long working hours, the group were forced to live in squalid conditions, consistent with situations of modern slavery. It's believed that more than 350 workers had been subjected to this treatment by the slavery ring. The article notes that many of the victims worked at Sandifields Farms, and claims that the larger firm that owns it supplies fruit and vegetables to a number of UK supermarkets. It recounts the experience of one worker "whose job was to heave 20kg crates of spring onions from the back of vehicles onto wooden pallets. From there, the spring onions would be taken to a storage building, where they would be wrapped in Tesco and Asda packaging". In response to the allegations a Tesco spokesperson said "We have a zero tolerance approach to exploitation in our supply chain and have stringent standards to protect human rights and prevent exploitation. All our UK suppliers are required to undergo training to spot the signs of modern slavery and prevent it occurring and audit their labour providers to ensure they are GLAA compliant. Our supplier has notified us of this investigation." [The Daily Mail, 07/07/2019, "More than 450 Polish 'modern slaves' entrapped by gang who were convicted last week were forced to work supplying top supermarkets including Asda, Tesco and Waitrose": <a href="https://www.dailymail.co.uk">dailymail.co.uk</a>] [The Guardian, 05/07/2019, "Charity and police break up UK's largest modern slavery ring": <a href="https://www.theguardian.com">theguardian.com</a>] [The Times, 07/07/2019, "Britain's biggest trafficking gang used slaves to supply top supermarkets": <a href="https://www.thetimes.co.uk">thetimes.co.uk</a>]</li> </ul>
E(2).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Public response: In a statement a spokesperson for the company said "We have a zero tolerance approach to exploitation in our supply chain and have stringent standards to protect human rights and prevent exploitation. All our UK suppliers are required to undergo training to spot the signs of modern slavery and prevent it occurring and audit their labour providers to ensure they are GLAA compliant. Our supplier has notified us of this investigation." [The Daily Mail, 07/07/2019: <a href="https://www.dailymail.co.uk">dailymail.co.uk</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Detailed response: The response remains very general and does not provide sufficient detail. In particular it does not address the working and living conditions of the affected stakeholders, or the allegations of human trafficking.</li> </ul> <p>The company provided feedback for this datapoint, referring to its Modern Slavery Statement 2019/2020. In its declaration in the Modern Slavery Statement 2019/2020, the company speaks of the investigations conducted and improvements implemented by the supplier, but does not address the allegation in detail, speaking generically of a "high-profile modern slavery investigation, where victims were found to have been employed as agency workers for a small number of shifts at the site." Therefore, the feedback provided was found not relevant to the assessment. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescoplc.com</a>]</p>
E(2).2	The Company has appropriate policies in place	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Engaged with stakeholders: In a statement the company said "We have a zero tolerance approach to exploitation in our supply chain and have stringent standards to protect human rights and prevent exploitation. All our UK suppliers are required to undergo training to spot the signs of modern slavery and prevent it occurring and audit their labour providers to ensure they are GLAA compliant. Our supplier has notified us of this investigation." However there is no further information as to whether the company or the supplier have engaged with the affected stakeholders.</li> </ul> <p>The company provided feedback for this datapoint, referring to its Modern Slavery Statement 2019/2020. In this document, Tesco clearly states that "Safeguarding prevented direct engagement with the victims". Consequently, the feedback was found not relevant for the assessment. [The Daily Mail, 07/07/2019: <a href="https://www.dailymail.co.uk">dailymail.co.uk</a>] [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescoplc.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Identified cause: There is no information available as to the outcome of the investigation and the underlying causes identified. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Identified and implemented improvements: In its Modern Slavery Statement 2019/2020, Tesco declares that "an investigation was conducted alongside our supplier to identify learnings and opportunities to improve controls". However, with regard to improvements implemented as a result of human rights violations that have occurred, the company only lists improvements made by its supplier, and does not mention any improvements implemented directly by the company to its internal practices, policies and strategies. Indeed, the company states: "Our supplier's approach to mitigating the risks of modern slavery now includes a bespoke audit tool, capacity building of agencies and management and a clear alert system when potential indicators of modern slavery are identified. Following the investigation, our supplier also held a conference for over 200 stakeholders in order to share learnings from the case and explore how communication across different sectors when cases of modern slavery occur can be improved".</li> </ul> <p>[Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescoplc.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Stakeholder input to steps taken: The company provided feedback for this indicator, referring to its Modern Slavery Statement 2019/2020. In this document, Tesco clearly states that "Safeguarding prevented direct engagement with the victims". Consequently, the feedback was found not relevant for the assessment. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescopl.com">tescoplc.com</a>]</li> </ul>
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"> <li>• Not Met: Provided remedy</li> <li>• Not Met: Evidence for lack of Impact or link</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Remedy satisfactory to stakeholders</li> <li>• Not Met: Remedy delivered</li> <li>• Not Met: Independent remedy process used</li> </ul>
E(3).0	Serious allegation No 3		<ul style="list-style-type: none"> <li>• Area: Working hours; discrimination and degrading treatment</li> <li>• Headline: Tesco, Mothercare, and others criticized for supplying from a factory in Bangladesh that exploited women rights</li> <li>• Story: On 20 January, 2019, an investigation by the Guardian newspaper revealed poor working conditions present in a factory in Bangladesh, where</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>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 subjected 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 Tesco. When approached by the Guardian, Tesco said it was investigating the matter.</p> <p>[The Guardian, 21/01/2019, "Tesco, Mothercare and M&amp;S use factory paying workers 35p an hour": <a href="http://theguardian.com">theguardian.com</a>] [The Guardian, 20/01/2019, "Inhuman conditions": life in factory making Spice Girls T-shirts": <a href="http://theguardian.com">theguardian.com</a>]</p>
E(3).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Public response: The company does not provide a direct quote to the newspaper, however the Guardian article notes that Tesco said it was investigating. [The Guardian, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Detailed response: The company doesn't provide a direct quote to the newspaper, the short statement cited by The Guardian does not provide sufficient detail. [The Guardian, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> </ul>
E(3).2	The Company has appropriate policies in place	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Engaged with stakeholders: The company doesn't provide a direct quote to the newspaper, however the Guardian article notes that "Tesco said it was investigating". However there is no evidence that the company has engaged with affected stakeholders. [The Guardian, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> <li>• Not Met: Identified cause: While the Guardian article notes that "Tesco said it was investigating", the company does not present investigative findings regarding the underlying causes of the events. [The Guardian, 21/01/2019: <a href="http://theguardian.com">theguardian.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Identified and implemented improvements</li> <li>• Not Met: Stakeholder input to steps taken</li> </ul>
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"> <li>• Not Met: Provided remedy</li> <li>• Not Met: Evidence for lack of Impact or link</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Remedy satisfactory to stakeholders</li> <li>• Not Met: Remedy delivered</li> <li>• Not Met: Independent remedy process used</li> </ul>
E(4).0	Serious allegation No 4		<ul style="list-style-type: none"> <li>• Area: Forced labour; bonded labour</li> <li>• Headline: NHS condom supplier Karex criticized over forced labor and poor employment conditions in Malaysia</li> <li>• Story: On 23 January, 2019, an investigation by The Telegraph uncovered situations of bonded labour and poor working conditions at the Karex Innolatex factory in Malaysia that produces condoms. The article recounts stories from a number of employees, who claim to live in in cramped and undignified conditions, with up to 12 in a room in damp and unhygienic dormitories. One worker said he earned only 190 pounds per month despite working full time hours and remains indebted to a creditor, who lent him the £810 fee demanded by Nepali recruiters to secure the post. He is also unable to leave the job, for fear of incurring a penalty of three-months salary for breaking his contract early. The Telegraph notes that it interviewed 22 Nepali and Bangladeshi employees of Karex's condom and catheter factories in Pontian, Senai and Port Klang and that all told similar stories. The article states that the Karex Innolatex factory supplies condoms to a number of highstreet brands, including Tesco.</li> </ul> <p>[The Telegraph, 23/01/2019, "Revealed: Condom supplier to NHS and British high street accused of 'shameful' working conditions": <a href="http://telegraph.co.uk">telegraph.co.uk</a>] [Business and Human Rights Resource Centre, 24/01/2019, "Malaysia: Workers report poor working conditions &amp; low wages at Karex factories": <a href="http://business-humanrights.org">business-humanrights.org</a>]</p>
E(4).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Public response: In its response to the article, Tesco said it had also visited the factory the week prior and, after speaking to workers, had identified "a number of serious concerns." It added: "We immediately suspended Tesco production at the site pending further investigation... Everyone who works for, or</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>with Tesco, has a right to be fairly treated." The company also refers to the case in its Modern Slavery Statement 2019/2020. [The Telegraph, 23/01/2019: <a href="http://telegraph.co.uk">telegraph.co.uk</a>] [Modern Slavery Statement 2019/20, 2020: <a href="http://tescoplc.com">tescoplc.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Detailed response: In its Modern Slavery Statement 2019/2020 the company refers to the events saying that "Passports of 239 workers (68 Indonesian and 171 Nepali) [were] found to be withheld". However, the company does not address the allegations of degrading living conditions or poverty pay. [Modern Slavery Statement 2019/20, 2020: <a href="http://tescoplc.com">tescoplc.com</a>]</li> </ul>
E(4).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"> <li>• Met: Engaged with stakeholders: In response to the allegation the company stated that it had conducted a visit to the site that included interviews with affected stakeholders. This led to the identification of 'serious concerns'. [The Telegraph, 23/01/2019: <a href="http://telegraph.co.uk">telegraph.co.uk</a>]</li> <li>• Not Met: Identified cause: The company claimed that further investigation was pending, however, there is no information available as to whether investigations were carried out and whether it found underlying causes to the bonded labour issues.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Identified and implemented improvements: In response to the allegation the company states that "We immediately suspended Tesco production at the site". Tesco has since included new policies regarding ethical recruitment for its Malaysian suppliers. [The Telegraph, 23/01/2019: <a href="http://telegraph.co.uk">telegraph.co.uk</a>] [Modern Slavery Statement 2019/20, 2020: <a href="http://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Stakeholder input to steps taken: There is no evidence suggesting that the views of affected stakeholders were taken into account in the improvement of the company policies.</li> </ul>
E(4).3	The Company has taken appropriate action	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Provided remedy: According to the company's modern slavery statement 2019/2020 all passports were returned to the workers. [Modern Slavery Statement 2019/20, 2020: <a href="http://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Evidence for lack of impact or link</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Remedy satisfactory to stakeholders: There is no indication that the remedy provided was not satisfactory to the affected stakeholders. [Modern Slavery Statement 2019/20, 2020: <a href="http://tescoplc.com">tescoplc.com</a>]</li> <li>• Met: Remedy delivered: There is no indication that the passports have not been returned to the workers. [Modern Slavery Statement 2019/20, 2020: <a href="http://tescoplc.com">tescoplc.com</a>]</li> <li>• Not Met: Independent remedy process used</li> </ul>
E(5).0	Serious allegation No 5		<ul style="list-style-type: none"> <li>• Area: Forced labour; prison labour</li> <li>• Headline: Tesco withdraws Christmas cards from sale after forced labour claims</li> <li>• Story: Tesco suspended production in a Chinese factory after a young girl discovered a note in a Christmas card stating: 'We are foreign prisoners in Shanghai Qinqpu prison China. Forced to work against our will. Please help us and notify human rights organization.' It also asked the reader to contact Peter Humphrey, a journalist who had spent 23 months in the prison. Former inmates claim that for at least two years they were forced to choose designs, package the cards, seal the boxes and put them into shipping cartons for the Company. Humphrey claims to have seen other brand names as well. [The Guardian, 22/12/2019, "Tesco withdraws Christmas cards from sale after forced labour claims": <a href="http://theguardian.com">theguardian.com</a>]</li> </ul>
E(5).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Public response: The company released a statement regarding this allegation: "We abhor the use of prison labour and would never allow it in our supply chain. We were shocked by these allegations and immediately suspended the factory where these cards are produced and launched an investigation. We have also withdrawn these cards from sale whilst we investigate." [Christmas Card supply chain press release, 22/12/2019: <a href="http://tescoplc.com">tescoplc.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Detailed response: The response remains general and does not address the individual aspects of the allegation.</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
E(5).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"> <li>• Not Met: Engaged with stakeholders: The company claims to have conducted an audit of the supplier to investigate the allegation, however, there is no evidence available that the company engaged with stakeholders in the course of the investigation.</li> </ul> <p>The company provided feedback for this datapoint, referring to its Modern Slavery Statement 2019/2020. However, this document does not contain any new relevant information that would allow a change in the assessment for this indicator. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescoplc.com">tescoplc.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Identified cause: The company denies that prison labour was found in the investigation.</li> </ul> <p>The company provided feedback for this datapoint, referring to its Modern Slavery Statement 2019/2020. However, this document does not contain any new relevant information that would allow a change in the assessment for this indicator. [Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescoplc.com">tescoplc.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Identified and implemented improvements: The company denies that prison labour was found in the investigation. However, the investigation found other issues with the supplier that led to the company exiting the sites.</li> </ul> <p>[Modern Slavery Statement 2019/20, 2020: <a href="https://www.tescoplc.com">tescoplc.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Stakeholder input to steps taken: There is no evidence available that input from affected stakeholders influenced the change.</li> </ul> <p>The company provided feedback for this datapoint, referring to its Modern Slavery Statement 2019/2020. However, this document does not contain any new relevant information that would allow a change in the assessment for this indicator.</p>
E(5).3	The Company has taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Provided remedy</li> <li>• Not Met: Evidence for lack of Impact or link</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Remedy satisfactory to stakeholders</li> <li>• Not Met: Remedy delivered</li> <li>• Not Met: Independent remedy process used</li> </ul>
E(6).0	Serious allegation No 6		<ul style="list-style-type: none"> <li>• Area: Health &amp; safety</li> <li>• Headline: Tea workers in Kenya file 'landmark' lawsuit against James Finlay over injuries allegedly caused by working conditions</li> <li>• Story: In 2019, Kenyan tea plantation workers have filed a lawsuit against James Finlay before a Scottish court claiming damages for serious chronic health issues allegedly related to the working conditions they were subjected to working for the company. The claimants argued they had suffered severe impacts to their spines due to having to carry heavy baskets for extended periods of time.</li> </ul> <p>The company did not collaborate in the courts investigation of the claims and even challenged an order by the Scottish court to grant access to the farms in a Kenyan court.</p> <p>James Finlay is supplying many big brands, such as Tesco and Sainsbury's. [Business and Human Rights Resource Centre, 10/10/2021, "Kenya: Tea workers file 'landmark' lawsuit against James Finlay over injuries allegedly caused by working conditions": <a href="https://www.business-humanrights.org">business-humanrights.org</a>] [The Scottish Sun, 10/10/2021, "MIGH-TEA LAWSUIT Scots tea giant which supplies Tesco and Sainsbury's being sued by 1,300 workers 'treated like animals'": <a href="https://www.thescottishsun.co.uk">thescottishsun.co.uk</a>] [BBC News, 05/03/2021, "Kenyan farm workers launch Scottish legal bid against tea giant": <a href="https://www.bbc.com">bbc.com</a>]</p>
E(6).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Public response: Tesco was cited by BHRRRC, stating that it sources some of its tea from Finlay in Kenya and that it is investigating the allegations. [Business and Human Rights Resource Centre, 10/10/2021: <a href="https://www.business-humanrights.org">business-humanrights.org</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Detailed response: The company did not provide a detailed response to the allegations of poor working conditions in its supply chain in Kenya.</li> </ul> <p>The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, in the feedback provided, the company merely lists in general terms a number of actions put in place to address the human rights challenges in the tea supply chain, but makes no reference to the specific facts of the allegation. In particular, there is no reference to abusive working conditions in James Finlay tea supply chain in Kenya. Therefore, the feedback provided by the company was found not relevant for the assessment. [Tesco PLC Tea, N/A: <a href="https://www.tescopl.com">tescopl.com</a>]</p>
E(6).2	The Company has appropriate policies in place	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Engaged with stakeholders: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment. [Tesco PLC Tea, N/A: <a href="https://www.tescopl.com">tescopl.com</a>]</li> <li>• Not Met: Identified cause: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment. [Tesco PLC Tea, N/A: <a href="https://www.tescopl.com">tescopl.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Identified and implemented improvements: In its Approach to Human Rights statement, Tesco identifies tea as one of its products which has a significant human rights risk. In 2021, the company published a list of its tea suppliers and stated that it is considering conducting a human rights impact assessment for its tea supply chain in East Africa. Although the company has several projects supporting its suppliers in South Africa, it is unclear if these same activities are carried out in East Africa.</li> </ul> <p>See above. The company provided a feedback for this datapoint, referring to its sustainability policy for the tea industry. However, the feedback was found not relevant to the assessment. [Our Approach to Human Rights - web, 11/01/2022: <a href="https://www.tescopl.com">tescopl.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Stakeholder input to steps taken: Although the company stated that it is exploring the idea of conducting a human rights impact assessment in East Africa, there is no evidence which suggests that this has already been carried out.</li> </ul> <p>See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, the feedback was found not relevant to the assessment. [Tesco PLC Tea, N/A: <a href="https://www.tescopl.com">tescopl.com</a>]</p>
E(6).3	The Company has taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Provided remedy: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment.</li> <li>• Not Met: Evidence for lack of Impact or link: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Remedy satisfactory to stakeholders: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment.</li> <li>• Not Met: Remedy delivered: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment.</li> <li>• Not Met: Independent remedy process used: It is unclear whether the investigation Tesco pertains to in media reports was conducted by an independent third-party as required by this datapoint. The results of the investigation are also not publicly available.</li> </ul> <p>See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, the feedback was found not relevant to the assessment.</p>

## Disclaimer

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

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

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