

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Kering
Sector Apparel (supply chain only)
Overall score 33.1 out of 100

Theme score	Out of	For theme
4.4	10	A. Governance and Policy Commitments
11.2	25	B. Embedding Respect and Human Rights Due Diligence
3.5	20	C. Remedies and Grievance Mechanisms
7.4	25	D. Performance: Company Human Rights Practices
6.6	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 Policy Commitments (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"> Met: General HRs commitment: The Human Rights Policy indicates: 'This policy is intended for internal use, but Kering has made this policy available to external stakeholders to make clear its unwavering commitment to recognizing and respecting human rights and the environment'. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] Score 2 <ul style="list-style-type: none"> Met: Commitment to UNGPs: The Human Rights Policy indicates: 'Kering upholds the obligations and guidance set out in: [...] United Nations Guiding Principles on Business and Human Rights'. [Human Rights Policy, 2021: keringcorporate.dam.kering.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Commitment to ILO core principles: The Human Rights Policy indicates: 'Kering upholds the obligations and guidance set out in: [...] The International Labour Organisation's Fundamental Principles and Rights at Work and its Follow-Up'. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] Not Met: Explicitly lists all four ILO core principles: The Human Rights Policy indicates: 'We prohibit any discrimination [...]. Kering provides a working environment that respects internationally recognized human rights, including the prohibition of child labor or forced labor, the free exercise of unions' rights within the context of local laws and regulations'. However, it is not clear whether it is committed to respect freedom of association and collective bargaining in all

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>contexts and locations (i.e. alternative mechanisms for those countries where there are legal restrictions to the exercise of these rights), as the Company indicates that it respects these rights ‘within the context of local laws and regulations’. It adds: ‘We expect our business partners to respect the right of workers to form and join organizations of their own choosing and to bargain collectively. [...]’. The Sustainability Principles contains further supplier and sub-suppliers provisions on freedom of association and collective bargaining. However, this subindicator focuses on its own operations. Suppliers’ expectations are assessed below. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] & [Sustainability Principles, 2021: keringcorporate.dam.kering.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO core principles: The Sustainability Principles has explicit requirements regarding each ILO core area: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] • Met: Explicitly lists all four ILO core principles for suppliers: The Sustainability Library indicates: ‘The Sustainability Principles are part of the contractual framework with suppliers. Suppliers are required to abide by these principles, and supplier compliance is evaluated on this basis. They cover three areas: social aspects regarding human rights, environmental aspects, and aspects regarding the sourcing of raw materials and packaging’. The Sustainability Principles has explicit requirements regarding each ILO core area: discrimination, forced labour, child labour, freedom of association and collective bargaining. Regarding freedom of association and collective bargaining, it adds: ‘The SUPPLIER and its sub-suppliers shall guarantee the employees’ rights to establish, participate in and organise trade unions according to their own will and their right to bargain collectively through the trade unions to the full extent permitted by law. In the event that freedom of association and the right to bargain collectively is limited by law, the SUPPLIER and its sub-suppliers shall nonetheless allow its workers to freely elect their own representatives. The SUPPLIER and its sub-suppliers shall ensure that workers’ representatives and any personnel engaged in organising workers are not exposed to discrimination, harassment, intimidation or retaliation due to their participation. Where the right of association and collective bargaining is restricted under law, the SUPPLIER and its sub-suppliers will facilitate, and not hinder, the development of parallel means for independent and free association and bargaining’. [Sustainability Library, 2023: keringcorporate.dam.kering.com] & [Sustainability Principles, 2021: keringcorporate.dam.kering.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: The Human Rights Policy indicates: ‘Kering is committed to the principle of risk prevention and seeks to ensure the occupational health and safety of its employees, service providers, and visitors to Group sites by complying with all national laws and regulations as well as establishing best practices through the implementation of specific policies and procedures, such as the Health & Safety Policy’. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week: The Company has provided comments to CHRB regarding this indicator, including information on suppliers’ expectation on working time found in the Human Rights Policy and in the Sustainability Principles as well as reference to the social audit checklist. However, no evidence found of the Company explicitly committing to respect ILO conventions on working hours or that publicly states that workers are not required to work more than 48 hours as regular working week, and that overtime is consensual and paid at a premium rate. Moreover, this subindicator focuses on its own operations. Suppliers’ expectations are assessed below and only policy commitments are considered a suitable source for this indicator under CHRB revised approach. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] & [Sustainability Principles, 2021: keringcorporate.dam.kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to H&S of workers: The Sustainability Principles states: ‘The SUPPLIER and its sub-suppliers shall guarantee a safe and healthy workplace and implement effective measures to prevent potential accidents and avoid jeopardising the workers’ health and safety in the workplace. In so doing, the supplier shall assess any specific risk present in the workplace and endeavour to reduce and mitigate the risk factors as far as reasonably practicable’. [Sustainability Principles, 2021: keringcorporate.dam.kering.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO working hours standards or 48 hour regular work week: The Sustainability Principles states: 'The SUPPLIER and its sub-suppliers shall comply with laws, collective agreements, industry standards and international conventions, whichever provides the greatest protection for workers in terms of workings hours and vacations. A standard working week, except for overtime work, shall be in compliance with the applicable legal provisions but should not exceed 48 hours. [...] Overtime work shall be voluntary and consensual and must be requested responsibly, taking into account the following factors: the extent, frequency and hours worked by individual workers and the workforce as a whole'. 'Overtime shall not be used to replace regular employment. As further indicated below, overtime shall always be compensated at a premium rate, and should not place the employee's health and safety at risk'. It indicates exceptional instances where these rules do not apply. [Sustainability Principles, 2021: keringcorporate.dam.kering.com]
A.1.3.AP	Commitment to respect human rights particularly relevant to the sector – vulnerable groups (AP)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to women's rights: The Human Rights Policy indicates: 'In 2010, Kering was one of the first signatories of the Women's Empowerment Principles Charter drawn up by UN Women and the UN Global Compact'. A commitment to the Women's Empowerment Principles (WEP) is a proxy for 'respecting women's rights, according to CHRB standards. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] • Met: Expects suppliers to respect these rights: The Sustainability Principles states: 'The SUPPLIER and its sub-suppliers are expected to develop women's skills and opportunities and ensure that women and men receive equal pay for equal work. Employees must be free to take their paid primary care leave in accordance with applicable laws or above if set forth by existing company policies. [...] Coherently with the mission of Kering, the SUPPLIER should commit itself to promoting and developing the implementation of a long-term strategy aimed at creating an equitable workplace by putting in place positive actions geared towards women empowerment and inclusion of all types of diversity. The SUPPLIER and its sub-suppliers understand that a special attention must be paid to vulnerable groups, such as women, LGBTQIA+ or migrant workers, all of whom are at heightened risk of discrimination. The Code of Ethics adds: 'Kering and its Houses therefore require their suppliers to commit themselves to the following basic principles which, taken as a whole, constitute the Kering Group Suppliers' Charter: [...] To treat all men and women equally, fairly and respectfully at work, paying particular attention to the eradication of all forms of intimidation, harassment, violence or unequal treatment, especially with regard to women's pay. The Human Rights Policy indicates: 'Women are an important part of the workforce in our supply chain and may face multiple economic and social barriers to achieving gender equality. We support women's empowerment across our global supply chain and engage with our business partners to address any barriers. In particular, our business partners are expected to develop women's skills and opportunities, ensure that women and men are given equal pay for equal work, and provide a workplace free from violence and harassment. For pregnant workers and workers who have recently given birth or are breastfeeding, appropriate measures must be put into place to ensure the maintenance of good health and well-being at work'. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] & [Human Rights Policy, 2021: keringcorporate.dam.kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment refers to CEDAW/Women's Empowerment Principles: The Human Rights Policy indicates: 'In 2010, Kering was one of the first signatories of the Women's Empowerment Principles Charter drawn up by UN Women and the UN Global Compact'. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] • Not Met: Expects suppliers to respect these rights: The Sustainability Principles, the Code of Ethics and the Human Rights Policy disclose supplier expectations in relation to women's rights. The Human Rights Policy has also got supplier provisions on migrant workers and child labour. However, no evidence found that the Company expects suppliers to committing it to respect women's rights also refers to the relevant part(s) of the Convention on the Elimination of Discrimination Against Women (CEDAW) or of the Women's Empowerment Principles or the company's publicly available policy statement committing it to respect children's rights also refers to the relevant part(s) of the Convention on the Rights of the Child or of the Children's Rights and Business Principles or the company's publicly available policy statement committing it to respect migrant workers' rights also refers to the relevant part(s) of the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families. [Sustainability

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			Principles, 2021: keringcorporate.dam.kering.com] & [Human Rights Policy, 2021: keringcorporate.dam.kering.com]
A.1.4	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: The Human Rights Policy indicates: ‘We also have to develop processes that enable the remediation of impacts we cause or to which we contribute. Upon identification of such impacts, we commit to put in place processes that remedy the impacts that we cause or to which we contribute’. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] • Not Met: Expects suppliers to make this commitment: The Human Rights Policy indicates: ‘Equally, we expect our business partners to implement company-based grievance mechanisms through workers who may be affected by activities in our value chain. This can take different forms, including a formal grievance mechanism through which individuals raise concerns, ensuring that the system for worker representation is effective, and ensuring that there are adequate channels of communication between management and workers’. The Sustainability Principles states: ‘The SUPPLIER and its sub-suppliers understand that it is a good practice to have an internal grievance mechanism open to at least their own employees and organized in accordance with the criteria mentioned in the Guiding Principles on Business and Human Rights, principle 31’. The Company has provided comments to CHRB regarding this indicator, including information on Kering Alert System. However, no evidence found that it expects its suppliers to commit it to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed to. Commitments are expected to be placed in Company policy documents. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] & [Sustainability Principles, 2021: keringcorporate.dam.kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: The Company has provided comments to CHRB regarding this indicator, including information on its whistleblowing system and the different Committees staff may choose to contact. However, no policy statement committing it to collaborating with judicial or non-judicial mechanisms to provide access to remedy found. Moreover, commitments are expected to be placed in Company policy documents. [Code of Ethics, 2019: keringcorporate.dam.kering.com] & [2022 Universal Registration Document, 2023: kering.com] • Not Met: Commitment to work with suppliers on remedy: The Registration Document indicates: ‘Under the Duty of Care Law, such companies [French companies] are obliged to draw up, publish, and effectively implement a duty of care plan designed to detect and prevent the risks of a severe impact on human rights and fundamental freedoms, severe harm to the health and safety of individuals, and serious environmental damage, resulting from the operations of (i) the company, (ii) its subsidiaries and other controlled entities [...] or (iii) its suppliers or subcontractors’. However, no commitment to work with suppliers to remedy adverse impacts which are directly linked to the Company’s operations, products or services found. Only policy documents/statements are considered a suitable source for this indicator under CHRB revised approach. [2022 Universal Registration Document, 2023: kering.com]
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"> • Met: Zero tolerance of threats/attacks on HRDs: The Code of Ethics indicates: ‘We will not tolerate threats, intimidation or attacks, whether physical or legal, against defenders of human rights’. [Code of Ethics, 2019: keringcorporate.dam.kering.com] • Not Met: Expects suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment

A.2 Board Level Accountability (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The 2022 Universal Registration Document indicates that the Sustainability Committee’s role is to support the Company and the Group in establishing, implementing and monitoring good corporate governance policies and sustainability and corporate citizenship practices’. The Sustainability Principles contain the Company’s Human Rights commitments. The 2022 Modern Slavery Statement adds: ‘In line with Kering’s cross-functional approach to human rights challenges, the implementation of the risk management system and of the other mitigation measures in place is monitored by the Executive Committee, as well as by other committees established at the Kering Group level. These committees include the Sustainability Committee and the Audit Committee, to whom the Group Internal Audit Executive, the Chief People Officer and the Chief Sustainability Officer regularly provide reporting with respect to human rights’. Both Audit Committee and Sustainability Committee are Board Committees. [2022 Universal Registration Document, 2023: kering.com] & [2021 Modern Slavery Statement, N/A: keringcorporate.dam.kering.com] • Not Met: Describes HRs expertise of Board member: The 2022 Universal Registration Document indicates that work performed by the Sustainability Committee in 2022 included: ‘discussed the Group’s policies and outcomes in the areas of climate, biodiversity, human rights, ethics, animal welfare and the circular economy’. However, this subindicator looks for a description of the human rights expertise of the Board member or Board committee tasked with that governance oversight. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications
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"> • Not Met: Process to review HRs strategy at board level: The Registration Document indicates: ‘The Sustainability Committee’s role is to support the Company and the Group in establishing, implementing and monitoring good corporate governance policies and sustainability and corporate citizenship practices’. However, no further description found of a process in place to review its Human Rights strategy at Board level. The Document adds: ‘Under the Duty of Care Law, such companies are obliged to draw up, publish, and effectively implement a duty of care plan designed to detect and prevent the risks of a severe impact on human rights and fundamental freedoms [...] Since its adoption in 2017, Kering has updated its duty of care plan on an annual basis. [...] In line with the cross-functional adopted by Kering to achieve a better grasp of the challenges involved in upholding human rights and protecting the environment, the Executive Committee, together with other Group-level committees, oversees implementation of the various measures set out above [related to the Duty of Care]. These committees include the Sustainability Committee and the Audit Committee, and the Chief Audit Executive, the Chief People Officer and the Chief Sustainability and Institutional Relations Officer report to them regularly on implementation of existing controls. [...] Kering periodically updates its risk mapping to constantly review the controls designed to mitigate risks relevant to the Duty of Care Law. In addition, overall implementation of the risk mapping action plan is supervised by the Group Compliance Department’. It discloses the Agenda and attendance rate of Board of Directors’ meetings in 2022. It included the ‘Activity of the Group and strategy’ which included Anti-slavery declaration (Modern Slavery Act). An organigram found in the Report indicates the Group Chief Compliance report to the Audit Committee. However, it is not clear the process by which the Supervisory Board or Board Committee is briefed and discusses and regularly reviews its human rights strategy or policy or management processes, in this case, the duty of care plan. [2022 Universal Registration Document, 2023: kering.com] • Met: Example of HRs issues/trends discussed in last reporting period: The 2022 Universal Registration Document indicates: ‘The Sustainability Committee met once in 2022, with an attendance rate of 87%. The Sustainability Committee: reviewed the sustainability projects implemented in 2022 and progress towards the 2025 targets; discussed the Group’s policies and outcomes in the areas of climate, biodiversity, human rights, [...] had conversations about Kering’s ESG performance and the new regulations regarding sustainability reporting; monitored the progress achieved by the Kering Foundation’s actions to combat violence against women’. [2022 Universal Registration Document, 2023: kering.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Describes how affected stakeholders / HRs experts inform board discussions
A.2.3	Incentives and performance management	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: At least one board member incentive linked to HRs commitments: The non-financial criteria of the remuneration policy for the Chairman and Chief Executive Officer and the Group Managing Director [both Board members] include 'compliance', and 'Organization and talent management', 10% weighting for each of these criteria. The 2023 targets for the criteria 'compliance' include: 'Increase awareness of human rights by adding a section about this issue to the "Ethics & Compliance" e-training and ensure at least 90% of the Group's employees complete this module'. As for 'Organization and talent management', it includes: 'Increase the number of women on the Group's Executive Committee by 25% in 2023; [...] Introduce certification in 2023 for the wage parity monitoring process within the Group; [...]'. [2022 Universal Registration Document, 2023: kering.com] • Met: Incentive scheme linked to key HRs risks beyond employee H&S: See above. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public: See first subindicator. Although the Company discloses that each criteria has a 10% weighting, each of these criteria has more targets associated with weighting. It is not clear the specific criteria linking Board remuneration to human rights performance (the percentage assigned specifically to human rights related targets). The Company has provided comments to CHRB regarding this indicator, however, core information was already in use. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Review of other board incentives for coherence with HRs policies: The 2022 Universal Registration Document indicates: 'The Remuneration Committee's role is to review and make proposals to the Board of Directors on all components and terms of remuneration of the Chairman and Chief Executive Officer and the Group Managing Director'. The Document discloses topics discussed by the Remuneration Committee in 2022. However, it is not clear the Company has reviewed other Board performance incentives to ensure coherence with its human rights policy commitment. No further evidence found. [2022 Universal Registration Document, 2023: kering.com]
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"> • Not Met: Board process to review business model and strategy for HRs risks: The Registration Document indicates: 'The Risk Committee reviews (i) the validation and monitoring process for the Group's risk management policy; (ii) the monitoring of the latest developments and relevance of analysis relating to operational, labor-related, environmental, financial and compliance risks [...]. The Risk Committee's work is brought to the attention of the Audit Committee'. Also, 'In line with the cross-functional adopted by Kering to achieve a better grasp of the challenges involved in upholding human rights and protecting the environment, the Executive Committee, together with other Group-level committees, oversees implementation of the various measures set out above [related to the Duty of Care]. These committees include the Sustainability Committee and the Audit Committee, and the Chief Audit Executive, the Chief People Officer and the Chief Sustainability and Institutional Relations Officer report to them regularly on implementation of existing controls. [...] Kering periodically updates its risk mapping to constantly review the controls designed to mitigate risks relevant to the Duty of Care Law. In addition, overall implementation of the risk mapping action plan is supervised by the Group Compliance Department. This unit also conducts compliance reviews designed to ensure that the Kering compliance-related policies and procedures are properly implemented by Group entities and Houses. The Compliance Department also regularly monitors human rights and environmental rights in the highest-risk countries for its operations and supply chain'. An organigram found in the Report indicates the Group Chief Compliance report to the Audit Committee. However, no description found of 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. This indicator focuses on the Company business model or strategy being reviewed due to inherent human rights risks rather than focusing on how it addresses human rights risks. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Describes frequency and triggers for reviewing business model

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews

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

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: The Modern Slavery Statement indicates: 'In line with Kering's cross-functional approach to human rights challenges, the implementation of the risk management system and of the other mitigation measures in place is monitored by the Executive Committee, as well as by other committees established at the Kering Group level. These committees include the Sustainability Committee and the Audit Committee, to whom the Group Internal Audit Executive, the Chief People Officer and the Chief Sustainability Officer regularly provide reporting with respect to human rights. [2021 Modern Slavery Statement, N/A: keringcorporate.dam.kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: The Human Rights Policy indicates: 'Kering takes a cross-functional approach to governance over human rights challenges. Specifically, day-to-day human rights governance spans various departments, including the following: The Group Compliance Department is primarily responsible for the drafting and the monitoring of the effective implementation and use of this policy; The Human Resources Department ensures our social standards comply with or exceed regulations, including human rights; The Supply Chain Audit Department is responsible for our supply chain; The Security Department maintains the safety and security of employees; and The Sustainability Department leads Kering's efforts to sustainable and social development throughout its operations within the supply chain'. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] • Met: Day-to-day resources and expertise allocation in own operations: The 2022 Modern Slavery Statement indicates: 'The Kering Sustainability Department has developed an internal network dedicated to sustainability, known as the Sustainability Network Meeting (the "SNM"), which meets online every six weeks to present the Group's developments in the field, share best practices internally and spur thinking on new issues, sometimes with the help of external professionals and experts'. Moreover, a dedicated committee composed of representatives from the Legal, Internal Audit, Sustainability, Security, Sourcing and Procurement functions ensures oversight of the implementation of the Hercules compliance management system and discusses significant findings from the audits performed by the Kering Supply Chain Audit Department'. [2021 Modern Slavery Statement, N/A: keringcorporate.dam.kering.com] • Met: Resources and expertise allocation in supply chain: The 2022 Universal Registration Document indicates: 'to strengthen its approach regarding social impact in its supply chain, Kering has set up a social impact team within its Sustainability Department. This team works with various internal and external stakeholders to measure the social footprint of the Group's suppliers and provide input for action plans adopted by the Houses and the Group in this area'. [2022 Universal Registration Document, 2023: kering.com]
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"> • Not Met: Senior manager incentives linked to HRs commitments: The non-financial criteria of the remuneration policy for the Chairman and Chief Executive Officer and the Group Managing Director include 'compliance', and 'Organization and talent management', 10% weighting for each of these criteria. The 2023 targets for the criteria 'compliance' include: 'Increase awareness of human rights by adding a section about this issue to the "Ethics & Compliance" e-training and ensure at least 90% of the Group's employees complete this module'. As for 'Organization and talent management', it includes: 'Increase the number of women on the Group's Executive Committee by 25% in 2023; [...] Introduce certification in 2023 for the wage parity monitoring process within the Group; [...]'. However, it is not clear other Executive Officers had incentive schemes linked to its human rights policy commitments. The Chairman and Chief Executive Officer's and the Group Managing Director's incentive scheme was already assessed in A.2.3 as they are

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>part of the Supervisory board. [2022 Universal Registration Document, 2023: kering.com]</p> <ul style="list-style-type: none"> • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 • Not Met: Performance criteria linked to HRs made public: See first subindicator. Although the Company discloses that each criteria has a 10% weighting, each of these criteria has more targets associated with weighting. It is not clear the linking board remuneration to human rights performance. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Review of other senior management incentives for coherence with HRs policies
B.1.3	Integration with enterprise risk management	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs risks integrated as part of enterprise risk system: The Company's Risk management and internal control system includes Sustainability-related risks. Among them is 'Human rights and fundamental freedoms'. It describes the risk: 'Non-compliance with national and international standards or the Group's standards in human rights and fundamental freedoms. That can trigger complaints from the Group's employees, its partners or stakeholders and potentially compromise the Group's image and reputation'. It also lists 'Example case(s): Child labor and forced labor. Non-compliance with standards for migrant workers. Poor working conditions. Excessive working hours. Salary levels not providing a living wage. Hazardous working conditions or conditions failing to keep workers safe and healthy. Harassment and violence. Mining operations that are illegal or in conflict zones. Inequality of opportunity and discrimination. Non-compliance with the rights of local communities'. [2022 Universal Registration Document, 2023: kering.com] • Met: Provides an example: For its Human Rights risk, it also discloses its actions taken, including: 'As a Group that aims to create sustainable, responsible Luxury goods, Kering must identify and manage human rights-related risks in its sphere of influence (operations and supply chain) as rapidly and as resolutely as possible. By working in partnership with its suppliers and stakeholders to curb these risks and by sharing best practices, Kering protects the reputation of the Group and its Houses and maintains the appeal of their creations. This vital undertaking is set out in the Group's Code of Ethics, in particular the aspects relating to fundamental freedoms and human rights in the Group's Suppliers Charter, which is included in the Code, and in the Sustainability Principles for suppliers. These documents are part of the contractual framework governing relationships with suppliers. A Human Rights policy has also been drafted at Group level and covers both Kering's operations and its supply chains. In 2017, Kering mapped the risks specific to its own activities and those of its supply chain, as well as conducting a gap analysis pinpointing differences between the Group's internal practices and the United Nations Guiding Principles on Business and Human Rights. In 2020, Kering carried out an internal risk assessment to identify and evaluate human rights-related risks linked to the sourcing of certain key raw materials. In 2021, Kering carried out a second, more in-depth assessment of the risks related to human rights and fundamental freedoms concerning its activities and its supply chain. The assessments were also incorporated in the Group's overall map, and an action plan was rolled out to address areas for improvement detected during this exercise. The risk map was updated in 2021, with another update scheduled in 2023. In addition, the whistleblowing system is open to everyone working for the Group: employees and interns of Kering and its Houses, as well as external and temporary personnel working for external partners or service providers under contract with the Group. [...]'. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Risk assesment by Audit Committee or independent third party: The Registration Document discloses topics discussed by the Audit Committee, including: 'Review of the risk management system including the approach to preparing the Group's risk map and presentation of the risk hierarchy (including CSR priorities)'. As indicated above, the Company's Risk management and internal control system includes Sustainability-related risks, among them is 'Human rights and fundamental freedoms'. Also, 'Kering periodically updates its risk mapping to constantly review the controls designed to mitigate risks relevant to the Duty of Care Law. In addition, overall implementation of the risk mapping action plan is supervised by the Group Compliance Department'. An organigram found in the Report indicates the Group Chief Compliance report to the Audit Committee. [2022 Universal Registration Document, 2023: kering.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Met: Communicates HRs policies to all workers in own operations: The 2022 Universal Registration Document indicates: 'For the seventh consecutive year, a five-week communication campaign was conducted via the Group's two internal networks to inform all employees about Kering's culture of integrity and the ethics and compliance principles applicable across the Group. This campaign accompanied the online "Ethics and Compliance" training course, which is mandatory for all employees in all Houses and in 2022 focused on four themes: human rights, corruption, sustainability and well-being at work'. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders: Regarding the relationship with business partners, Company indicates: 'Since 2018, the Group's whistleblowing system has also been open to employees of the suppliers and service providers with which Kering and its Houses have direct business relationships. All suppliers and service providers have been informed accordingly. In 2020, Kering decided to go a step further by adopting a Group-wide communication campaign aimed directly at the employees concerned, to ensure that they are fully informed. Translated into 15 languages, the campaign took two forms: displays at relevant locations within supplier and service provider sites in order to gain the greatest visibility (cafeteria, locker rooms, site entrance, etc.), and a prospectus to be given directly to employees. Both the poster and the flyer listed the six key ethical principles...[...] respect for human rights and fundamental freedoms; protection of the health and safety of all; [...]'. Also, 'to provide all employees, depending on their locations and profiles, with access to documentation in their own language(s), an internet platform was developed allowing them to download documents in any of the 15 languages available. An email information campaign targeting employees was also organized by the Group Ethics Committee, with full backing from the CEOs of all the Group's Houses. This information and communication campaign will be refreshed regularly to cover all new suppliers and service providers of the Group and its Houses. The supplier workforce-related audits conducted each year include checks on the effective circulation of this information to all'. However, no description found of how it communicates its policy commitments to affected stakeholders, including local communities and other groups (policy communications to suppliers is assessed in the following indicator). [2022 Universal Registration Document, 2023: kering.com] • Not Met: Example of how HRs policies are accessible for intended audience: The Company has provided comments to CHRB regarding this indicator, including information on how it tracks supply chain communication campaign, including through audits and a questionnaire on the vendor portal for suppliers. However, the subindicator looks for an example how the Company ensures the form and frequency of the information communicated [its policy commitments] is accessible to its intended audience, including local communities. No further evidence found. [2022 Universal Registration Document, 2023: kering.com]
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a • Met: Requires suppliers to communicate HRs policies: See below. The 2022 Universal Registration Document indicates: 'The Charter [Suppliers' Charter] reminds them [suppliers] of the need to promote human rights within their production units and among their subcontractors, and to advise Kering and/or its Houses of any serious difficulties in applying the Charter. Compliance is further measured by means of workforce-related audits at production sites'. Moreover, 'A vendor portal has been created to help optimize communication between Kering and its suppliers. It provides suppliers with ready access to training and key Kering documents – including on human rights – but also to allow for greater transparency on supply chains'. The Sustainability Principles states: 'The SUPPLIER shall communicate the Sustainability Principles to its sub-suppliers concerned in production, other operations and raw materials/products sourcing and shall ensure that its sub-suppliers have signed a document where they acknowledge and accept the Sustainability Principles or an equivalent document'. [2022 Universal Registration Document, 2023: kering.com] & [Sustainability Principles, 2021: keringcorporate.dam.kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: The Sustainability Principles indicates: 'Embedded within the Kering contract

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>framework, the Kering Sustainability Principles requires suppliers to commit to comply with Sustainability Principles by signing and dating this document'. It contains Human Rights provisions. Moreover, 2022 Universal Registration Document notes: 'Since 2013, the Group's Code of Ethics has included the Suppliers' Charter, which sets out in detail Kering's specific expectations of its commercial partners as regards social and environmental issues. For any supplier wanting to work with Kering or one of its Houses, notwithstanding any contractual clauses, compliance with the Charter is a precondition of the business relationship. The Group requires its suppliers to commit formally to applying high ethical standards themselves and to upholding human rights'. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] & [2022 Universal Registration Document, 2023: kering.com]</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to cascade contractual/binding HRs policies to its suppliers: The Sustainability Principles states: 'The SUPPLIER shall communicate the Sustainability Principles to its sub-suppliers concerned in production, other operations and raw materials/products sourcing and shall ensure that its sub-suppliers have signed a document where they acknowledge and accept the Sustainability Principles or an equivalent document. To the extent possible, the SUPPLIER is encouraged to incorporate the Sustainability Principles or an equivalent statement in its contracts with sub-suppliers'. However, it is not clear that suppliers are always required to cascade the commitments as part of a contractual agreement, as it indicates 'to the extent possible the supplier is encouraged' to do so. The Company has provided comments to CHR regarding this indicator. However, its content has not been found in publicly available sources. [Sustainability Principles, 2021: keringcorporate.dam.kering.com]
B.1.5	Training on Human Rights	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of at least 1 on A.1.2.a • Met: Describes how workers are trained on HRs policy commitments: The 2022 Universal Registration Document indicates: 'For the seventh consecutive year, a five-week communication campaign was conducted via the Group's two internal networks to inform all employees about Kering's culture of integrity and the ethics and compliance principles applicable across the Group. This campaign accompanied the online "Ethics and Compliance" training course, which is mandatory for all employees in all Houses and in 2022 focused on four themes: human rights, corruption, sustainability and well-being at work'. [2022 Universal Registration Document, 2023: kering.com] • Met: Trains relevant managers including procurement on HRs: The Company indicates that a 'responsible sourcing policy has been implemented at Group level. It sets out the priorities to be shared and applied by all Group employees to manage purchasing ethically and responsibly. It has been distributed to all Kering employees. Today, all buyers are trained and made aware of responsible purchasing practices, and all purchases include CSR selection specifications and/or criteria'. It adds: 'Training on the Kering Standards, for employees of Kering, its Houses and their suppliers, presents Kering's minimum requirements on sourcing and processes whilst providing details, particularly on social aspects, that provide context showing why the standards are necessary'. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Met: Meets both requirements under score 1 • Not Met: Trains suppliers to meet HRs commitments: The Registration Document indicates: 'The [Kering] Standards set out the criteria imposed on the Group and its suppliers in five key areas: traceability, use of chemicals, social impact, [...]'. It adds: 'The Kering Standards are circulated within the Houses by means of dedicated training programs provided for suppliers by the Houses and Material Innovation Lab. An e-learning module about the Standards has already been taken by more than 6,500 employees. It is available in five languages [...] and is designed to adapt to the learner's profile [...]. For each material or process, it explains the related environmental and workforce-related issues, and then sets out the measures to be taken to ensure responsible sourcing'. However, no details found on whether suppliers are receiving this training as 6,500 employees seem to refer to company employees. Furthermore: 'Training on the Kering Standards, for employees of Kering, its Houses and their suppliers, presents Kering's minimum requirements on sourcing and processes whilst providing details, particularly on social aspects, that provide context showing why the standards are necessary. [...] Outside the Group, training is offered to textile manufacturers and supply chain stakeholders to: advice them on how to be aligned material sourcing to Kering Standards; raise awareness

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>on Kering’s Sustainability initiatives [...]; engage commercial and business teams to strengthen their approach to sustainable sourcing; encourage building up new commercial relationship with new sustainable actors to promote environmentally and socially responsible supply chains. [...] A vendor portal has been created to help optimize communication between Kering and its suppliers. It provides suppliers with ready access to training and key Kering documents – including on human rights – but also to allow for greater transparency on supply chains’. The Human Rights Policy indicates: ‘In 2019, Kering expanded the audience of its e-learning program on Kering Standards to suppliers via a pilot program of ten leather suppliers. In addition, the Group holds explanatory and training sessions each year, directed in particular to suppliers of the Leather Goods, Fashion and Watches activities’. However, this last piece is placed in a policy document, it is not clear whether supplier training on human rights is taking place. Although the Company describes some specific trainings for suppliers, no evidence found of general human rights training (policy commitments) conducted for suppliers. [2022 Universal Registration Document, 2023: kering.com] & [Human Rights Policy, 2021: keringcorporate.dam.kering.com]</p> <ul style="list-style-type: none"> • Not Met: Discloses % suppliers trained: The 2022 Universal Registration Document indicates: ‘more than 700 suppliers representing around 74% of purchasing in the ready-to-wear, leather goods and shoes categories have so far completed the four questionnaires, submitting a self-assessment of their performance via the portal’. However, it is not clear that this self-assessment entails human rights training as well. The Company is expected to disclose the overall percentage of suppliers trained. [2022 Universal Registration Document, 2023: kering.com]
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of at least 1 on A.1.2.a • Met: Monitors implementation of HRs policy commitments across global ops and supply chain: The Company indicates: ‘Since 2016, the Group has had a single central body allowing Kering to control the compliance of Group suppliers, combining audit and risk assessment practices, known as the Hercules system’. It includes: ‘audit plans that are regularly updated to take into account new suppliers and exclude those that have become inactive. The risk assessments and audit plans are constructed on the basis of a set of gross risks and prior social audit performance; A single and comprehensive audit methodology, including not only the key chapters relating to social compliance, but also the essential components relating to health and safety, and environmental management. Containing 97 questions, the comprehensive audit questionnaire is divided into 13 categories (child labor, forced labor, health and safety, freedom of association and the right to collective bargaining, discrimination, the environment, etc.) and is aligned with the best standards in the field, in particular the SA8000 and SMETA standards. Findings are consolidated between the Houses in order to avoid any overlap in the audits. [...] In all cases, audits – both announced and unannounced – consist of document reviews, site tours, and worker interviews. [...] The frequency of audits depends on the results of previous audits, [...]’. As for its subsidiaries, it indicates: ‘stores are subject to regular audits by the Group Internal Audit Department to ensure compliance with local regulations regarding governance, human rights and environmental protection and with Kering’s policies and procedures. [...] these include a review of relevant working conditions, including the processes used to track working hours and employee leave as well as the measures in place to ensure that the privacy of employees is fully respected. Offices and other premises owned by Kering and its Houses, including production sites and warehouses, are subject to regular audits by the Group Internal Audit Department to ensure that applicable regulations are fully respected and internal policies and procedures are fully implemented. In addition to more generalized testing of controls, these audits assess the working conditions of employees by ensuring, for example, that employment relationships are always formalized by dedicated agreements (in particular with respect to temporary workers) and that salaries and working hours are properly managed and documented’. [2022 Universal Registration Document, 2023: kering.com] • Met: Discloses % of supply chain monitored: It adds: ‘supplier audits performed, representing 64% of the Group’s suppliers’. Also, ‘91% of suppliers [were] audited over the 2015-2022 period’. [2022 Universal Registration Document, 2023: kering.com] • Met: Describes how workers are involved in monitoring: The 2022 Universal Registration Document indicates: ‘Supplier qualification is conditional on positive findings in the audits regarding ethical, social and environmental aspects, which are

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>carried out by Kering supply-chain audit and security teams'. [2022 Universal Registration Document, 2023: kering.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Met: Describes corrective actions process: The 2022 Modern Slavery Statement indicates: 'The identification of a compliance breach as part of supplier audits requires the definition of a robust corrective action plan. Zero tolerance breaches are dealt with immediately, while serious compliance breaches must be resolved by suppliers within one month. Follow-up audits are subsequently conducted to verify that the breaches have been resolved. The identification of a zero tolerance or serious compliance breach also triggers the establishment of a committee (so-called Brand Steering Committee) comprising representatives from Kering Production, Legal, Finance and Supply Chain Audit Departments and the relevant House(s) to discuss potential remediation and decide on the future of the relationship with the supplier. To ensure an efficient resolution of the breaches identified as part of supplier audits, more than 340 Brand Steering Committee meetings were held in 2021'. [2021 Modern Slavery Statement, N/A: keringcorporate.dam.kering.com] • Met: Discloses findings and number of correction action processes: The Company indicates that it covers 4,745 suppliers. At December 31, 2022, the '11,948 anomalies broke down as follows': 73,3% observations; 24.8% moderate compliance breaches; 1,5% Serious compliance breaches. 0,4% zero tolerance breaches. Then it discloses the breakdown of top five anomalies (by theme), excluding observations: 76.3% Health and safety; 11.4% Wage & working conditions; 5.7% Environment; 3.6% Working hours; 3% other. It adds: 'Robust corrective action plans were put together following the audits, wherever breaches of compliance, and particularly serious breaches, were identified'. [2022 Universal Registration Document, 2023: kering.com]
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"> • Met: HRs performance affects selection suppliers: Regarding social and safety audits, the Company indicates: 'If a major anomaly subject to a "zero tolerance" policy comes to light during these audits (including, e.g. forced labor or undeclared sub-contracting), Kering refuses to enter into the agreement with the new supplier or terminates the relationship with the existing supplier'. It adds: 'the audits cover social [...] and health and safety risks pertaining to the operations of the Group's and the Houses' first level suppliers, first and second level subcontractors, and main direct suppliers of raw materials'. Finally: 'Supplier qualification is conditional on positive findings in the audits regarding ethical, social and environmental aspects, which are carried out by Kering supply-chain audit and security teams. After qualification, suppliers' continued compliance with Kering requirements is verified by follow-up audits'. [2022 Universal Registration Document, 2023: kering.com] • Met: HRs performance affects continuation supplier relationships: As indicated above, it 'terminates the relationship with the existing supplier' if an 'anomaly subject to a "zero tolerance" policy comes to light during these audits'. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes positive HRs incentives for business relationships: The Company states that 'In 2021, Alexander McQueen [a subsidiary] held a Sustainability Summit with its suppliers and introduced incentive mechanisms to develop long-term partnerships'. It also indicates that 'Kering and its Houses are striving to develop long-lasting relationships with their suppliers, in a spirit of trust and continuous collaboration. For instance, long term partnerships between brands and suppliers play a pivotal role in preserving, sharing and improving key know-how in a mutually beneficial way, and in ensuring the manufacturing of iconic pieces. As an example, the average relationship length between Gucci and its Leather Goods & Shoes suppliers amounts to 14 years'. However, no further description found. The Company is expected to describe the specific incentives (e.g. price premiums, increased orders or longer contracts) offered to business relationships based on positive human rights performance. [2022 Universal Registration Document, 2023: kering.com] • Met: Works with suppliers to meet HRs requirements: The company indicates: 'Training on the Kering Standards, for employees of Kering, its Houses and their suppliers, presents Kering's minimum requirements on sourcing and processes whilst providing details, particularly on social aspects, that provide context showing why the standards are necessary. [...] Outside the Group, training is offered to textile manufacturers and supply chain stakeholders to: advice them

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>on how to be aligned material sourcing to Kering Standards; raise awareness on Kering’s Sustainability initiatives [...]; engage commercial and business teams to strengthen their approach to sustainable sourcing; encourage building up new commercial relationship with new sustainable actors to promote environmentally and socially responsible supply chains. [...] A vendor portal has been created to help optimize communication between Kering and its suppliers. It provides suppliers with ready access to training and key Kering documents – including on human rights – but also to allow for greater transparency on supply chains’.</p> <p>[2022 Universal Registration Document, 2023: kering.com]</p>
B.1.8	Approach to engagement with affected stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how workers and communities identified and engaged in the last two years: The Company states that 'To stay closely attuned to its stakeholders' priority challenges and contribute to the movement toward more sustainable luxury, Kering has defined a policy based on dialogue and analysis of stakeholder expectations at the Group level, and encourages each House to develop its own dialogue at a more operational level. Accordingly, beyond its materiality assessment, Kering takes action at the local, national and international levels and participates in many initiatives and associations with its stakeholders or as part of multi-party stakeholder coalitions. Kering has developed a dedicated factsheet, available on the Group’s website, that gives a non-exhaustive overview of the materiality analysis and the main expectations identified and the ways in which the Group interacts with each stakeholder category'. Also, 'Almost 70 external stakeholders (investors, suppliers and business partners, distributors and clients, civil society, local communities and NGOs, academics, public authorities and regulators, peers, professional organizations and innovators) and internal stakeholders (management, top management at Kering and its Houses, functional departments) were consulted’ on its materiality assessment. Regarding its supply chain audits, it notes it includes worker engagement: ‘audits – both announced and unannounced – consist of document reviews, site tours, and worker interviews. [...] Kering has undertaken to audit all of its key suppliers every two years’. However, no description found of how it identifies affected stakeholders whose human rights might be impacted. Current evidence seems to refer mainly to engagement stakeholders in the context of materiality assessment. The Company has provided comments to CHRB regarding this indicator, including information on initiatives it participates, such as the Utthan project in India, which aims to empower embroidery artisans, in particular by paying them a living wage and regulating their working hours. However, this subindicator looks for evidence on how the Company identifies the stakeholders whose human rights may be at risk and engages with them in this context. No further evidence found. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Discloses stakeholders whose HRs may be affected • Not Met: Provides two examples of engagement with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues: The Company has provided comments to CHRB regarding this indicator, explaining how it consulted stakeholders around the world to update its materiality assessment and its results. However, the Company is expected to provide a summary analysis of the input/views given by directly affected stakeholders on human rights issues during engagements. No further evidence found. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Describes how stakeholders views influenced company's HRs approach: The Company has provided further comments on its materiality assessment. However, this subindicator looks for a description of how stakeholders views on human rights issues [from directly affected stakeholder engagement] have influenced the development or monitoring of its human rights approach. No further evidence found. [2022 Universal Registration Document, 2023: kering.com]

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process of identifying risks in own operations: The Company indicates: 'Since its adoption in 2017, Kering has updated its duty of care plan on an annual basis. In 2021, Kering performed a new and more in-depth assessment of the risks covered by the Duty of Care Law to see whether, and to what extent, such risks had evolved since 2017. A significant number of internal stakeholders (including from the Human Resources, Sustainability, Legal, Compliance, and Audit Departments of the Group and select Houses) were involved in the risk mapping and preparation of the duty of care plan (the "Duty of Care Plan"). External legal advisors provided assistance to ensure they acted in a fully independent manner and had all the relevant expertise to hand. Kering's Duty of Care Plan is built around the five components established by the Duty of Care Law. [...] This risk mapping evaluated the gross risk and calculated net risk by evaluating and scoring the relevant controls in place'. It identifies risks of '(i) Kering's, Gucci's, and Boucheron's internal operations, (ii) the operations of their first level suppliers, and (iii) the sourcing of raw materials. [...] Overall, the exercise involved interviews with 37 Group employees, a review of over 400 documents, and the scoring of thousands of country-specific risks based on 47 third party-supplied risk indices'. [2022 Universal Registration Document, 2023: kering.com] • Met: Describes process for identifying risks in business relationships: See above. It includes its supply chain. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes global risk identification system incl. stakeholder consultation: See above. Also, 'Keen to refine its understanding of human rights issues throughout the supply chain, and to learn from good practices, in 2020 Kering carried out a new study focusing on the governance and management of human rights within the supply chain, at Group and House level. Carried out with GoodCorporation, an independent organization specializing in business ethics, this study included consultations with various internal stakeholders in order to gather their feedback. [...] This analysis has enabled Kering to update the list of risks that the Group considers salient with regard to human rights (notably forced labor, child labor in raw materials sourcing, discrimination, health and safety, living wages for suppliers' employees and harassment). Alongside this analysis, Kering also monitors various human rights risk indicators provided by Verisk Maplecroft'. Finally, 'the 2021 risk mapping involved a combination of internal and external resources'. It included 'interviews with 37 Group employees, a review of over 400 documents, and the scoring of thousands of country-specific risks based on 47 third party-supplied risk indices'. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Describes how risk identification system is triggered by new circumstances: The 2022 Universal Registration Document indicates: 'Each year, Kering carries out a detailed analysis of the risks that the Group may face, including non-financial risks liable to jeopardize its ability to maintain its overall performance'. The Company has provided comments to CHRB regarding this indicator, including information on Entrepise Risk Management System. However, no description found of how its process to identify human rights risks and impacts are triggered by new country operations, new relationships, new human rights challenges or conflict affecting particular locations. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Describes risks identified in relation to new circumstances
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: The 2022 Universal Registration Document explains: 'First, gross risks related to internal operations were assessed separately per country based on a combination of objective factors (number of employees, production sites, warehouses, and stores located in each country of operations) and third-party supplied indices and databases covering specific countries and specific risks (varying for each risk and including among many others the Human Freedom Index, ITUC Global Rights Index, the Environmental Performance Index and the Animal Protection Index) assessing the potential impact and the likelihood of occurrence. Second, gross risks related to the operations of first level suppliers were assessed based on the number of suppliers per country and the respective sales for Kering, Gucci and Boucheron, which were once again combined with third-party supplied indices and databases

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>covering specific countries and specific risks. Finally, gross risks related to the sourcing of raw materials were assessed on the aggregate percentage of select strategic risk raw materials sourced by Kering, Gucci, and Boucheron from a given country and six country-specific general indices. The assessment also took into account two magnifying factors, i.e. the inclusion of the country (i) in the U.S. Department of Labor lists of countries producing goods and products that are believed to be produced by child labor and/or forced labor, and/or (ii) in the list of conflict-affected and high-risk countries under E.U. Regulation No. 2017/821'. [2022 Universal Registration Document, 2023: kering.com]</p> <ul style="list-style-type: none"> • Met: Describes how process applies to supply chain: See above, it includes suppliers. [2022 Universal Registration Document, 2023: kering.com] • Met: Public disclosure of results of HRs risk assessment: The 2022 Universal Registration Document indicates: 'The following risks were identified and evaluated as part of the risk mapping exercise: 1. Forced Working: Child Labor; Forced Labor/Debt Bondage/Illegal, Clandestine or Undeclared Employment/Migrant Labor/Human Trafficking. 2. Discrimination and Harassment: Diversity; Discrimination; Women's Rights; Psychological or Sexual Harassment/Violence. 3. Absence of Dialogue: Freedom of Association/Right to Collective Bargaining. 4. Decent Working Conditions: Right to a Living Wage/Fair Wages; Working Hours; Dignity at Work/Mental Well-Being'. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: Describes how assessment involved affected stakeholders: The 2022 Universal Registration Document indicates: 'Overall, the exercise involved interviews with 37 Group employees, a review of over 400 documents, and the scoring of thousands of country-specific risks based on 47 third party-supplied risk indices'. However, it is not clear how affected stakeholders were involved in the assessment process. [2022 Universal Registration Document, 2023: kering.com]
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system to prevent, mitigate and remediate HRs issues: The 2022 Universal Registration Document indicates: 'The controls in place to mitigate relevant risks related to the internal operations of Kering and the Houses appear to be particularly solid. [...] As for its Risk Prevention and Mitigation Measures in the Internal Operations, it notes: 'Raising Employee Awareness. Kering seeks to ensure that its employees throughout the Group are fully acquainted with its policies and procedures (including with respect to human rights, sustainability and environmental protection) through regular training, internal communications, and Group-wide events. [...]. They also created Kering Planet, a dedicated digital platform that raises awareness and provides regular information for employees about sustainability issues [...]. Sustainability Certifications. Building on the Group's commitment to comply with the highest social and environmental standards, a number of entities and sites owned by Kering and its Houses have obtained a significant number of sustainability certifications. These include the SA8000 (working conditions and social standards), [...] ISO 45001 (health and safety), [...] ISO 28000 (security within the supply chain) [...]'. It then describes 'Key Control Measures Designed to Prevent Severe Impacts on Human Rights and Fundamental Freedoms' for different risks in its own operations. [2022 Universal Registration Document, 2023: kering.com] • Met: Describes how global system applies to supply chain: The 2022 Universal Registration Document indicates: 'With respect to the operations of Kering's, Gucci's, and Boucheron's first level suppliers, it is worth noting that the majority of these suppliers are located in countries with relatively limited risk of human rights abuse or environmental damage, including Italy (and, more particularly, Northern Italy), France and Switzerland. Relevant risks are further mitigated by multiple controls and primarily by the introduction of the Hercules management system [...], which covers the onboarding of suppliers and their subcontractors as well as the monitoring of their performance throughout the entire contractual relationship'. Moreover, 'The controls in place to limit relevant risks within the remainder of the supply chain, including with respect to the sourcing and traceability of raw material, consist primarily in implementing the requirements set forth by the Sustainability Principles and the Kering Standards, as well as in the certifications obtained by suppliers'. It discloses general Risk Prevention and Mitigation Measures in Supply Chain Operations, including: Raising the Awareness of Suppliers and Sustainability Certifications. It also presents 'Key Control Measures to Prevent Severe Impact on Human Rights and Fundamental Freedoms' in its supply chain. [2022 Universal Registration Document, 2023: kering.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Example of actions decided on at least 1 salient HRs issue: The webpage section Women in the supply chain indicates: 'In many countries, women face obstacles that are unacceptable from a social and economic standpoint. Against this background and in a drive to promote gender equality, Kering and its Italian Houses conducted a wide-ranging study in 2019 into the role of women in the supply chains of the Italian luxury industry in collaboration with the Camera Nazionale della Moda and three specialist associations (BSR, Wise Growth and Valore D). The study identified four priority focuses: working conditions and economic opportunities, leadership and career advancement, motherhood, and workplace conduct and harassment. The project was continued in 2020 through training sessions carried out with some of the Group's suppliers. In 2018, Gucci announced a multi-year partnership with I Was A Sari, a social enterprise focused on helping underprivileged Indian women become world-class artisans and gain financial independence through embroidery training and sari upcycling. As a further step to their partnership, in March 2021, Gucci and I Was a Sari unveiled Now I Can, a new professional embroidery training program available for free on Udemy, a digital platform for online courses'. [Women in the supply chain_web, N/A: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system for evaluation effectiveness of actions: It describes its 'Monitoring system designed to assess the effectiveness of the controls in place': 'In line with the cross-functional adopted by Kering to achieve a better grasp of the challenges involved in upholding human rights [...], the Executive Committee, together with other Group-level committees, oversees implementation of the various measures set out above. These committees include the Sustainability Committee and the Audit Committee, and the Chief Audit Executive, the Chief People Officer and the Chief Sustainability and Institutional Relations Officer report to them regularly on implementation of existing controls. A dedicated committee also oversees deployment of the Hercules management system. As noted above, Kering periodically updates its risk mapping to constantly review the controls designed to mitigate risks relevant to the Duty of Care Law. In addition, overall implementation of the risk mapping action plan is supervised by the Group Compliance Department'. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Example of lessons learned from evaluation effectiveness of actions: The Company has provided comments to CHRB regarding this indicator, including information on its corrective action plans following anomalies detected on audits, providing an example of breach regarding working hours and overtime and the actions taken to remediate it and monitor the results. However, no example found of the lessons learned while tracking the effectiveness of its actions on at least one of its salient human rights issues as a result of its due diligence process [to identify and assess human rights risks]. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Grievance mechanism accessible to all workers: The Human Rights Policy indicates: 'Kering has implemented a whistleblowing system available to all of its employees, external and temporary personnel working for external partners or service providers with which the Group and/or its Houses have a direct relationship, and direct suppliers'. The Code of Ethics adds: 'In parallel with the Ethics Committees and the Compliance Organization, any person may also choose to make direct contact with the global Ethics hotline set up to register and record issues referred to it, and to pass them on to the Ethics Committee(s) concerned and the Compliance Organization, via persons identified and authorized to guarantee the confidentiality and security of the information received'. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] & [Code of Ethics, 2019: keringcorporate.dam.kering.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Grievance mechanism available in appropriate languages and workers made aware: Workers receive Human Rights training [see B.1.5] and the Human Rights policy contains information on its grievance mechanisms. The Code of Ethics indicates: 'This hotline replies to employees in the languages most spoken in the Group, and is confidential'. The Code provides Ethics Hotline contact numbers for 47countries [local numbers] and different email addresses. [Code of Ethics, 2019: keringcorporate.dam.kering.com] Met: Describes how workers in supply chain access grievance mechanism: The Human Rights Policy indicates: 'Kering has implemented a whistleblowing system available to all of its employees, external and temporary personnel working for external partners or service providers with which the Group and/or its Houses have a direct relationship, and direct suppliers'. Also, the Sustainability Principles states: 'The SUPPLIER and its sub-suppliers understand that it is a good practice to have an internal grievance mechanism open to at least their own employees and organized in accordance with the criteria mentioned in the Guiding Principles on Business and Human Rights, principle 31'. Compliance with the Sustainability Principles is a supplier contractual obligation. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] & [Human Rights Policy, 2021: keringcorporate.dam.kering.com] Met: Expects suppliers to convey expectation to their suppliers: The Sustainability Principles states: 'The SUPPLIER and its sub-suppliers understand that it is a good practice to have an internal grievance mechanism open to at least their own employees and organized in accordance with the criteria mentioned in the Guiding Principles on Business and Human Rights, principle 31'. Compliance with the Sustainability Principles is a supplier contractual obligation. [Sustainability Principles, 2021: keringcorporate.dam.kering.com]
C.2	Grievance mechanism(s) for external individuals and communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Grievance mechanism accessible to all external individuals and communities: The Code of Ethics adds: 'In parallel with the Ethics Committees and the Compliance Organization, any person may also choose to make direct contact with the global Ethics hotline set up to register and record issues referred to it, and to pass them on to the Ethics Committee(s) concerned and the Compliance Organization, via persons identified and authorized to guarantee the confidentiality and security of the information received'. [Code of Ethics, 2019: keringcorporate.dam.kering.com] <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Code of Ethics indicates: 'This hotline replies to employees in the languages most spoken in the Group, and is confidential'. The Code provides Ethics Hotline contact numbers for 47countries [local numbers] and different email addresses. The Registration Document indicates: 'In 2020, Kering undertook an extensive communication campaign notably designed to remind the employees of its direct suppliers of its whistleblowing system and how to use it. The campaign was translated into 15 languages and took two forms: (i) a poster displayed in relevant locations at supplier and service provider sites, to gain the greatest visibility (cafeteria, locker rooms, site entrance, etc.) and (ii) a flyer to be given directly to employees. This campaign as been updated in 2021 to target newly enlisted suppliers'. The Company has provided comments to CHRB regarding this indicator explaining its social questionnaire. However, although it explains its campaign to inform workers at its supply chain, it is not clear how the Company

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>ensures affected external stakeholders at its own operations (i.e communities) are made aware of it. [Code of Ethics, 2019: keringcorporate.dam.kering.com] & [2022 Universal Registration Document, 2023: kering.com]</p> <ul style="list-style-type: none"> • Not Met: Describes how external individuals/communities access grievance mechanism: The Sustainability Principles states: 'The SUPPLIER and its sub-suppliers understand that it is a good practice to have an internal grievance mechanism open to at least their own employees and organized in accordance with the criteria mentioned in the Guiding Principles on Business and Human Rights, principle 31'. Compliance with the Sustainability Principles is a supplier contractual obligation. However, it is not clear that external individuals and communities have access to it, in order to raise Complaints or concerns about human rights issues at the Company's suppliers. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] • Not Met: Expects supplier to convey expectation to their suppliers: The Sustainability Principles states: 'The SUPPLIER and its-sub suppliers understand that it is a good practice for the workers to be able to report concerns, notably through their own grievance mechanism if any. [...] The SUPPLIER and its sub-suppliers understand that it is a good practice to have an internal grievance mechanism open to at least their own employees and organized in accordance with the criteria mentioned in the Guiding Principles on Business and Human Rights, principle 31. The Kering Alert System is also available to the employees of direct suppliers and the SUPPLIER shall make this information available to them through the dedicated communication package (flyer and poster) sent by Kering. [...] The SUPPLIER shall communicate the Sustainability Principles to its sub-suppliers concerned in production, other operations and raw materials/products sourcing and shall ensure that its sub-suppliers have signed a document where they acknowledge and accept the Sustainability Principles or an equivalent document'. However, it is not clear the Company expects suppliers to convey expectations [to have a channel from which external individuals and communities can access to raise Complaints or concerns about human rights issues at the Company's suppliers] on access to grievance mechanism(s) to their suppliers. [Sustainability Principles, 2021: keringcorporate.dam.kering.com]
C.3	Users are involved in the design and performance of the mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on design and performance • Not Met: Provides user engagement examples (at least two) on design and performance <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism • Not Met: Provides user engagement examples (at least two) on improvement
C.4	Procedures related to the mechanism(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"> • Not Met: Describes procedure and timescales for managing complaints or concerns: The Code of Ethics indicates: 'The Committee contacted or the Compliance Organization then contacts the complainant to confirm that it has received the referral'. Regarding referrals to the Ethics committees timescales, it notes: 'Except in special cases, referrals are handled within a period of three months, and the investigations follow the guidelines of investigation manuals, of which several versions are available to ensure that the content takes into account any local requirements in the countries in which the Group operates'. However, it is not clear how the complainant is informed throughout the process beyond confirmation of receipt. [Code of Ethics, 2019: keringcorporate.dam.kering.com] • Not Met: Describes technical, financial, advisory support to enable equal access <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Describes escalation to senior levels / independent adjudicators: The Code of Ethics adds: 'In parallel with the Ethics Committees and the Compliance Organization, any person may also choose to make direct contact with the global Ethics hotline set up to register and record issues referred to it, and to pass them on to the Ethics Committee(s) concerned and the Compliance Organization, via persons identified and authorized to guarantee the confidentiality and security of the information received'. It adds: 'If preferred, and without needing to justify such action, staff may choose to contact one of the three ethics committees: the Group Committee, the APAC Committee or the Americas Committee. [...] Any employee may also decide to contact the Compliance Organization, without needing to provide any justification, whether this means the Chief Compliance Officer of the Group directly, or the Brand Compliance Officer for the entity or the House to which the employee belongs'. It is not clear, however, if external stakeholders can

Indicator Code	Indicator name	Score (out of 2)	Explanation
			escalate their complaints to more senior level or third independent parties to challenge the outcome of the complaint. [Code of Ethics, 2019: keringcorporate.dam.kering.com]
C.5	Prohibition of retaliation for raising complaints or concerns	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation against workers/stakeholders: The Human Rights Policy indicates: 'The Group is committed to protecting issuers from retaliation and taking action in the event of retaliation against those who report in good faith'. [Human Rights Policy, 2021: keringcorporate.dam.kering.com] • Not Met: Describes practical measures to prevent retaliation <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence: The Company indicates: 'At all levels of the Group, the way in which reports are handled is intended to comply with the key principles, including confidentiality and the absence of retaliation. Kering is committed to protecting whistleblowers, and explicitly prohibits any form of retaliation against them'. However, no further evidence found explicitly indicating that it will not retaliate against workers and stakeholders through the specific ways required by this subindicator. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive legal rights • Not Met: Does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Cooperates with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts: The 2022 Universal Registration Document indicates: ' [an] example involved a supplier found to have a breach regarding working hours and overtime. Based on the findings of the audit team, a plan of action was agreed, under which the number of overtime hours worked each month was reduced. [...] Finally, a breach was found at another supplier, which had failed to comply with applicable health and safety regulations. Corrective action allowed that supplier to obtain some of the missing documentation; the rest of the observations will be assessed in a follow-up audit'. However, although that Company indicates that it took corrective action in both cases, no further description of the approach it took to provide or enable a timely remedy for victims, for adverse human rights impacts which it has caused or to which it has contributed found. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Describes how remedy would be provided if no adverse impact identified <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy: The Company indicates that 'Robust corrective action plans were put together following the audits, wherever breaches of compliance, and particularly serious breaches, were identified. Follow-up audits were then conducted to verify the resolution of the problem. [...] Another example involved a supplier found to have a breach regarding working hours and overtime. Based on the findings of the audit team, a plan of action was agreed, under which the number of overtime hours worked each month was reduced. The follow-up audit confirmed that the company was compliant with regulations. Finally, a breach was found at another supplier, which had failed to comply with applicable health and safety regulations. Corrective action allowed that supplier to obtain some of the missing documentation; the rest of the observations will be assessed in a follow-up audit'. However, this subindicator looks for the specific approach to monitor that agreed remedy for people affected has been implemented. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Describes approach to learning from incidents if no adverse impacts identified

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The 2022 Universal Registration Document indicates: 'In 2022, Kering's three Ethics Committees handled a total of 70 requests, including 65 complaints and five inquiries (questions and requests for clarification). Out of the 65 complaints, 43 (66%) were submitted to Committees directly (by email) and 22 (34%) via the Group's ethics hotline; 24 were submitted anonymously. [...] Of the 60 complaints relating to conduct and management issues, 17 involved allegations of harassment and/or discrimination. More specifically, 12 complaints concerned harassment, one concerned discrimination and four concerned a combination of the two'. However, no information found specifically on the number of human rights related grievances filed, addressed or resolved and outcomes achieved for its own workers, for external individuals and communities that may be adversely impacted by the Company. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Example of how lessons from mechanism improved HRs management system <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result: The 2022 Universal Registration Document indicates: 'A gap analysis was performed in 2017 to pinpoint differences between the Group's internal practices and the UNGP. The findings of this analysis provided input for the 2019 update to Kering's Code of Ethics and for a dedicated communication plan targeting employees of the Group's direct suppliers with specific details on how to use the whistleblowing system'. The Company has provided comments to CHRB regarding this indicator, including information on its work carried out in collaboration with GoodCorporation. However, although the Company performed a gap analysis, no description of the process it has in place to review the effectiveness of the grievance mechanism found. Moreover, the Company is expected to provide an example of changes made to improve it based on the review. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.1.b	Living wage (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on living wage in supplier codes and contracts: The Sustainability Principles states: 'The SUPPLIER and its sub-supplier must work towards the payment of a living wage to their own employees, meaning that the remuneration received for a standard workweek is sufficient to afford a decent standard of living for the worker and his or her family'. The Sustainability Library indicates: 'The Sustainability Principles are part of the contractual framework with suppliers'. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] & [Sustainability Library, 2023: keringcorporate.dam.kering.com] • Met: Describes work with suppliers on living wage: The Sustainability Progress Report 2020-2023 indicates: 'when it comes to Living Wage, we collaborate with the Fair Wage Network and we're members of the Business for Inclusive Growth coalition, founded in 2019 to fight inequality and build business models for more inclusive growth. In 2022, we hosted the first in-person members meeting and we're active participants in four working groups: Living Wage, Human Rights, Social Metrics Disclosures & Impact and Diversity & Inclusion'. The 2022 Universal Registration Document states 'Kering is continuing its collaboration with the Fair Wage Network in order to pursue its efforts around living wage in its supply chains'. Also, in 2022: 'Kering organized an internal living wage workshop, bringing together various Group's stakeholders and its Houses, aimed at driving collaborative efforts in supply chains while building on existing work'. Finally, 'Among other initiatives, the Group is actively involved in the Utthan project in India, which aims to empower embroidery artisans, in particular by paying them a living wage and regulating their working hours'. [2020-2023 Sustainability Progress Report, N/A: keringcorporate.dam.kering.com] & [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of payment below living wage in supply chain • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes practices to avoid price or short notice requirements that undermine HRs: The Company states that 'For non-retail (indirect) purchases, the Group's Indirect Purchasing Department remains committed to responsible sourcing based on a reciprocal undertaking with suppliers to respect the Kering Code of Ethics. It also has specific commitments tailored to each category of purchases, with buyers identifying the most relevant sustainability criteria. To formalize this process, a responsible sourcing policy has been implemented at Group level. [...] Kering further formalized these commitments in 2014 by signing the "Responsible Supplier Relations" Charter issued by the French Ministry of Economy and Finance, and the Compagnie des Dirigeants et Acheteurs de France (French purchasing managers body – CDAF). The Charter's purpose is to promote the implementation of and compliance with best practices in relation to suppliers in France and to encourage the major signatory companies to implement a progress-oriented approach with their suppliers, especially small and medium-sized enterprises, in order to develop a true partnership through mutual knowledge and respect for each party's rights and duties. For Direct Purchases, the Group's Direct Procurement department remains committed in supporting all Kering's Houses in reaching the 2025 goal of procuring 100% raw materials aligned with the Kering Standards. Since 2021, the team has implemented Procurement framework contracts at group level to support the purchase of raw materials in the form of yarns and fabrics aligned with the Kering Standards and certified, ensuring availability of key commodities at negotiated prices and agreed lead times. A harmonized methodology is applied to all projects under Procurement management confirming, at the same time, the creation of a different strategic approach tailored to each commodity based on its market characteristics and always guaranteeing alignment with Kering Standards and Procedures'. However, it is not clear which are the specific practices in place to avoid price or short notice requirements that may undermine human rights. • Not Met: Describes practices to pay suppliers in line with agreed timeframes • Not Met: Reviews own operations to mitigate negative impact of purchasing practices <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Example of assessing and changing of purchasing practices
D.2.3	Mapping and disclosing the supply chain	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifies direct and indirect suppliers including manufacturing sites: The Company indicates: 'As a Group of leading global Houses, Kering operates in the luxury market, with supply chains that are structured in a very specific way, as evidenced by the location of the suppliers in the centrally managed database in 2022'. About its supplier portfolio, it notes: 'Thousands of mostly small suppliers, highly fragmented market, high level of craftsmanship'. As for supplier size: 'Average number of employees per supplier: approximately 56. Average number of employees by supplier in Italy: 37. Taking all Kering suppliers into account, this represents an estimated workforce of more than 40,000 dedicated to Kering'. The Geographical location of Kering's suppliers in 2022 is: 'Almost 92% in Europe, predominantly in Italy (84%)'. It also indicates that 'Traceability is achieved for 95% of raw materials'. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of supply chain and how significance was defined: The Company describes its supply chain and breakdown of suppliers by geographical location. It indicates: '9.3% of suppliers were deemed strategic in 2022. Strategic suppliers are those needed to ensure business continuity due to the volume of production involved and/or their specific know-how'. The webpage of Gucci - Responsible supply chain indicates: 'We also publicly share our Tier 1 suppliers and our processing facilities, which cover 96% of the Tier 1 factories and processing facilities in our supply chain and representing 96% of our volume of business. Furthermore, we publish our suppliers of Raw Material for more than one type of material'. Information disclosed includes names and specific locations [among other data]. According to the 2022 Universal Registration Document, Gucci represents approximately 50% of the total Company revenue. However, It is not clear the information disclosed makes up for the most significant parts of its supply chain and how it has defined what are the most significant parts of its supply chain (at consolidated level, as current evidence refers to one subsidiary/branch). [2022 Universal Registration Document, 2023: kering.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Discloses direct or indirect suppliers involved in higher-risk activities
D.2.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on child labour in supplier codes and contracts: The Sustainability Principles states: 'The SUPPLIER and its sub-suppliers shall prohibit the use of child labour [...]. The SUPPLIER and its sub-suppliers should develop, take part in and give their support to policies and remedial programmes for workers under 18, to ensure that they attain an adequate level of education. The SUPPLIER and its sub-suppliers shall ensure that age verification procedures are in place and only rely on official government identification documents and educational records'. The Sustainability Library indicates: 'The Sustainability Principles are part of the contractual framework with suppliers'. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] & [Sustainability Library, 2023: keringcorporate.dam.kering.com] • Not Met: Describes work with suppliers on eliminating child labour: The Company indicates that 'Kering and its Houses prohibit all forms of child labor or forced labor throughout the supply chain and consider them breaches for which they have zero tolerance, leading to an immediate termination of the supplier relationship. As such, the audits performed as part of the Hercules management system include various measures to identify potential instances of child labor or forced labor'. However, although the Company seems to include child labour in its auditing, no details found in relation to proactive work carried out by the Company to improve performance of suppliers in relation to child labour and to improve working conditions for young workers in its agricultural supply chain. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of child labour in supply chain: Although the Company indicates that 'Kering also monitors various human rights risk indicators provided by Verisk Maplecroft', it is not clear the number affected by (scope of) child labour in its supply chain. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Analysis of trends demonstrating progress
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"> • Not Met: Requirements on debt/fees in supplier codes and contracts: The Sustainability Principles states: 'SUPPLIER and its sub-suppliers must not require employees to pay deposits, retain workers' identity documents, not withhold wages, must prohibit worker-paid recruitment fees, and not impose undue restrictions on the freedom of movement of workers'. The Sustainability Library indicates: 'The Sustainability Principles are part of the contractual framework with suppliers'. However, requirement should include the same prohibition applied to third-party recruitment intermediaries. No further evidence found. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] & [Sustainability Library, 2023: keringcorporate.dam.kering.com] • Not Met: Describes work with suppliers on debt/fees for job seekers/workers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of payment of recruitment fees in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on paying in full and on time in supplier codes and contracts: The Sustainability Principles states: 'The SUPPLIER and its sub-suppliers shall also ensure that workers are paid directly, in full, regularly and in a timely manner'. The Sustainability Library indicates: 'The Sustainability Principles are part of the contractual framework with suppliers'. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] & [Sustainability Library, 2023: keringcorporate.dam.kering.com] • Not Met: Describes work with suppliers on paying workers regularly, in full and on time: The Company has provided comments to CHRB regarding this indicator, including information on what suppliers are audited on. However, the Company is expected to describe how proactively it works with supply chain to pay workers regularly, in full and on time, rather than how it helps to correct non-compliances. [2022 Universal Registration Document, 2023: kering.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain: The Company has provided comments to CHRB regarding this indicator, including information on the breakdown by theme of the top five anomalies recorded [in its monitoring process], which includes 'Wage and working conditions'. However, no assessment of the number affected by (scope of) the failure to pay directly, in full and on time in its supply chain found. [2022 Universal Registration Document, 2023: kering.com] • Not Met: Analysis of trends demonstrating progress: The Company has provided comments to CHRB regarding this indicator, where it explains that KPI are updated every year. However, the Company is expected to provide an analysis of trends demonstrating progress. [2022 Universal Registration Document, 2023: kering.com]
D.2.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on free movement in supplier codes and contracts: The Sustainability Principles states: 'SUPPLIER and its sub-suppliers must not [...] retain workers' identity documents, not withhold wages, [...] and not impose undue restrictions on the freedom of movement of workers'. The Sustainability Library indicates: 'The Sustainability Principles are part of the contractual framework with suppliers'. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] & [Sustainability Library, 2023: keringcorporate.dam.kering.com] • Not Met: Describes working with suppliers on free movement of workers: The Company has provided comments to CHRB regarding this indicator, including information on what suppliers are audited on. However, the Company is expected to describe how it proactively works with suppliers to eliminate retention of worker's documents or other actions to physically restrict movement. [2022 Universal Registration Document, 2023: kering.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain • Not Met: Analysis of trends demonstrating progress: The Company has provided comments to CHRB regarding this indicator, where it explains that anomalies are updated every year. However, the Company is expected to provide an analysis of trends demonstrating progress. [2022 Universal Registration Document, 2023: kering.com]
D.2.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on FoA/CB in suppliers codes and contracts: The Sustainability Principles states: 'The SUPPLIER and its sub-suppliers shall guarantee the employees' rights to establish, participate in and organise trade unions according to their own will and their right to bargain collectively through the trade unions to the full extent permitted by law. In the event that freedom of association and the right to bargain collectively is limited by law, the SUPPLIER and its sub-suppliers shall nonetheless allow its workers to freely elect their own representatives. The SUPPLIER and its sub-suppliers shall ensure that workers' representatives and any personnel engaged in organising workers are not exposed to discrimination, harassment, intimidation or retaliation due to their participation. Where the right of association and collective bargaining is restricted under law, the SUPPLIER and its sub-suppliers will facilitate, and not hinder, the development of parallel means for independent and free association and bargaining'. The Sustainability Library indicates: 'The Sustainability Principles are part of the contractual framework with suppliers'. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] & [Sustainability Library, 2023: keringcorporate.dam.kering.com] • Not Met: Describes work with suppliers on FoA/CB <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain • Not Met: Analysis of trends demonstrating progress: The Company has provided comments to CHRB regarding this indicator, where it explains that anomalies are updated every year. However, the Company is expected to provide an analysis of trends demonstrating progress. [2022 Universal Registration Document, 2023: kering.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes work with suppliers on women's rights: The webpage section Women in the supply chain indicates: 'In many countries, women face obstacles that are unacceptable from a social and economic standpoint. Against this background and in a drive to promote gender equality, Kering and its Italian Houses conducted a wide-ranging study in 2019 into the role of women in the supply chains of the Italian luxury industry in collaboration with the Camera Nazionale della Moda and three specialist associations (BSR, Wise Growth and Valore D). The study identified four priority focuses: working conditions and economic opportunities, leadership and career advancement, motherhood, and workplace conduct and harassment. The project was continued in 2020 through training sessions carried out with some of the Group's suppliers. In 2018, Gucci announced a multi-year partnership with I Was A Sari, a social enterprise focused on helping underprivileged Indian women become world-class artisans and gain financial independence through embroidery training and sari upcycling. As a further step to their partnership, in March 2021, Gucci and I Was a Sari unveiled Now I Can, a new professional embroidery training program available for free on Udemy, a digital platform for online courses'. [Women in the supply chain_web, N/A: kering.com] Score 2 • Not Met: Assessment of scope of unsafe working conditions/discrimination against women in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.9.b	Working hours (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on working hours in codes/contracts with suppliers: The Sustainability Principles states: 'The SUPPLIER and its sub-suppliers shall comply with laws, collective agreements, industry standards and international conventions, whichever provides the greatest protection for workers in terms of workings hours and vacations. A standard working week, except for overtime work, shall be in compliance with the applicable legal provisions but should not exceed 48 hours. Working hours and rules shall be established by written contract with the employee. Employees shall have at least one day off after six consecutive working days. Overtime work shall be voluntary and consensual and must be requested responsibly, taking into account the following factors: the extent, frequency and hours worked by individual workers and the workforce as a whole. Any exceptions to this rule shall only be allowed upon the occurrence of all of the following conditions: The work schedule provided by applicable law exceeds the above-mentioned limit; Collective bargain agreement for flexible working hours exists with a limit of 12 working hours per week. However, if the need of overtime work occurs due to market demand within a short period of time, the Supplier or Sub-supplier may request overtime work subject to acceptance and in accordance with the established agreement; the Supplier or Sub-supplier can demonstrate that its request for overtime work is due to the occurrence of exceptional circumstances, such as unexpected production peaks, accidents or emergencies'. [Sustainability Principles, 2021: keringcorporate.dam.kering.com] • Not Met: Describes work with suppliers on working hours: The 2022 Universal Registration Document indicates: 'A single and comprehensive audit methodology, including not only the key chapters relating to social compliance, but also the essential components relating to health and safety, and environmental management. Containing 97 questions, the comprehensive audit questionnaire is divided into 13 categories [...] and is aligned with the best standards in the field, in particular the SA8000 and SMETA standards'. It discloses information on how it handles it. It discloses non-compliance events: '[an] example involved a supplier found to have a breach regarding working hours and overtime. Based on the findings of the audit team, a plan of action was agreed, under which the number of overtime hours worked each month was reduced. The follow-up audit confirmed that the company was compliant with regulations'. However, current evidence seems to be focusing on its compliance monitoring process and corrective actions in response to non-compliance. It is not clear how it proactively works with suppliers to improve their practices in relation to working hours. [2022 Universal Registration Document, 2023: kering.com] Score 2 • Not Met: Assessment of scope of excessive working hours in supply chain • Not Met: Analysis of trends demonstrating progress: The Company has provided comments to CHRB regarding this indicator, where it explains that anomalies are updated every year. However, the Company is expected to provide an analysis of trends demonstrating progress (year-on-year quantitative data). [2022 Universal Registration Document, 2023: kering.com]

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		No allegations meeting the CHRB severity threshold were found, and so the score of 26.48 out of 80 points scored in themes A-D has been applied to produce a score of 6.62 out of 20 points for theme E.

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