

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Marks & Spencer
Sector Food and agricultural products & Apparel (supply chain only)
Overall score 36.6 out of 100

Theme score	Out of	For theme
4.5	10	A. Governance and Policy Commitments
11.2	25	B. Embedding Respect and Human Rights Due Diligence
9.5	20	C. Remedies and Grievance Mechanisms
6.9	25	D. Performance: Company Human Rights Practices
4.5	20	E. Performance: Responses to Serious Allegations

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

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

Detailed assessment

A. Governance and 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 Company's Human Rights Policy reads: 'Marks and Spencer Group plc and other relevant group companies (M&S) respects and supports the dignity, wellbeing and human rights of our employees, the workers in our extended supply chain, the communities in which we live and those affected by our operations'. [Human Rights Policy, 05/2016: corporate.marksandspencer.com] Score 2 <ul style="list-style-type: none"> Met: Commitment to UNGPs: The Company states in its Human Rights Policy: 'M&S is committed to respecting internationally recognised human rights in line with the principles and guidance contained in the United Nations (UN) Guiding Principles on Business and Human Rights'. [Human Rights Policy, 05/2016: corporate.marksandspencer.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0.5	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 Global Sourcing Principles indicates: 'These Principles reflect Marks and Spencer's beliefs and values which are aligned with our commitment to the UN Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] Not Met: Explicitly lists all four ILO core principles: In its document M&S People Principles, the Company commits to: 'Treating everyone equally regardless of age, gender, [...], political opinions or sexual orientation. [...] It is M&S policy to promote

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>an environment free from discrimination,[...]; Ensuring that all M&S employees work for the company on a voluntary basis, and not under threat of any penalty or sanctions [...]; Not employing anyone younger than: i) The legal minimum age for employment; ii) The age of completion of compulsory education (whichever is higher); We respect the right for employees to join a trade union (without any fear of victimisation or discrimination) and the principle of freedom of association and where our employees are represented by a legally recognised trade union, we respect the principle of collective bargaining. However, at Marks & Spencer we are committed to direct employee engagement and participation (through elected employee involvement groups) as we believe that the people who work for us: have invaluable first-hand knowledge of our business operation; have the greatest vested interest in our commercial success and know most about what issues matter to workplace colleagues'. However, it is not clear if the Company is committed to respect the right to collective bargaining at all places, providing alternative mechanisms at those where there are legal restrictions. The Company has provided comments to CHRB regarding this indicator, however, no further evidence found. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO core principles: The Company's Global Sourcing Principles sets the keys commitments expected from suppliers. It covers each ILO Core commitment: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Met: Explicitly lists all four ILO core principles for suppliers: The Company's Global Sourcing Principles states 'Marks & Spencer's Global Sourcing Principles (the "Principles") set out these minimum requirements and expectations of how we and our supplier partners conduct business to uphold human rights along with labour, environmental, ethical and legal requirements in their own operations and their supply chains'. It indicates its Human Rights and Ethical Standards covering areas such as forced labour, child labour, discrimination and equal opportunities as well as collective bargaining and freedom of association. Regarding the rights to collective bargaining and freedom of association, it explains: 'Supplier partners must respect their workers' right to freedom of association, including to form or join associations of their own choice and bargain collectively on all work-related issues. In cases where local law restricts this right, parallel means of free association should be allowed'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: According to the Company's People and Principles Policy, Marks and Spencer is committed to 'Providing safe, clean and healthy working conditions for all employees. This includes all aspects of work accommodation and working conditions: from access to clean toilet facilities which respect worker dignity, to promoting and supporting well-being initiatives aimed at improving and protecting the mental and physical health of our workforce. This commitment includes taking adequate steps to prevent injury and accidents; providing appropriate protective equipment and suitable accommodation and facilities; first aid assistance; and having in place a comprehensive framework of supporting systems, processes, risk assessments and training.' [People Principles, N/A: corporate.marksandspencer.com] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week: The People Principle indicates that 'As an employer, we are committed to (...) Ensuring that the working hours of all our employees comply with national laws or benchmark industry standards or relevant international standards. (...) Any overtime above contractual requirements is voluntary. The total hours worked (including overtime) in any week must not regularly exceed 60 hours in a single week. Working hours may exceed 60 hours in a single week only in exceptional circumstances'. However, no evidence found of the Company explicitly committing to respect ILO conventions on working hours or that it publicly states that workers are not required to work more than 48 hours as regular working week, and that overtime is consensual and paid at a premium rate. The Global Sourcing Principles states: 'M&S' Global Sourcing Principles (the "Principles") set out these minimum requirements and expectations of how we and our supplier partners conduct business to uphold human rights along with labour, environmental, ethical and legal requirements in their own operations and their supply chains'. Regarding working hours, it adds: 'The maximum regular working week must not exceed 48 hours, and weekly overtime must not exceed 12 hours. Workers shall have the right to a minimum of one day off every 7 days. Pregnancy, parental and sick leave,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>holiday and time off shall be provided to all workers in accordance with applicable legislation, local traditions, and standards. If working hours exceed 60 hours in a single week it may only be allowed in exceptional circumstances where any of the following are met: this is allowed by national law; this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; appropriate safeguards are taken to protect the workers' health and safety; and the employer can demonstrate this'. However, the Global Sourcing Principles appears to refer to how it expects suppliers to behave as well as how it expects its own workers to relate to the supply chain, therefore it does not seem to apply to its own operations to determine working conditions and commitments within the Company itself. [People Principles, N/A: corporate.marksandspencer.com] & [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to H&S of workers: It indicates that 'Supplier partners must provide a healthy, safe, and clean workplace for all workers and comply with all applicable laws on occupational health and safety'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Met: Expects suppliers to commit to ILO working hours standards or 48 hour regular work week: The Global Sourcing Principles indicates: 'The maximum regular working week must not exceed 48 hours, and weekly overtime must not exceed 12 hours. Workers shall have the right to a minimum of one day off every 7 days. [...] If working hours exceed 60 hours in a single week it may only be allowed in exceptional circumstances where any of the following are met: this is allowed by national law; this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; appropriate safeguards are taken to protect the workers' health and safety; and the employer can demonstrate this'. Moreover, 'All overtime work shall be compensated at a premium rate according to legal requirements'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]
A.1.3.a.AG	Commitment to respect human rights particularly relevant to the sector – land, natural resources and indigenous peoples' rights (AG)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect land ownership/natural resources as in VGGT • Not Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards • Not Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration • Not Met: Expects suppliers to make these commitments: The Global Sourcing Principles indicate that 'free and prior informed consent (FPIC) when using, leasing, and purchasing land. Supplier partners must conform to local, national, and international standards of land tenure when working in communities and apply due diligence on property and land titles'. Moreover, 'vulnerable groups such as but not limited to [...] indigenous peoples, can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. However, although the Company discloses suppliers' provisions to land, no evidence found that suppliers are expected to commit to it to respect ownership/use of land and natural resources and respect legitimate tenure rights related to the ownership and use of land and natural resources as set out in the relevant part(s) of the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security (VGGT) or the IFC Performance Standards. Furthermore, suppliers are expected to commit to respecting indigenous peoples' rights or references the relevant part(s) of the ILO Convention on Indigenous and Tribal Peoples No.169 or of the UN Declaration on the Rights of Indigenous Peoples. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect the right to water • Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing • Met: Expects suppliers to make these commitments: The Global Sourcing Principles indicates: 'Supplier partners must ensure that water is used efficiently, and that supplier partners' operations do not negatively affect access to safe water for the communities, in which their operations are located, both now and in the future. This is particularly important in water stressed areas. No contaminated or toxic wastewater should be discharged into the environment and neighbouring communities. Supplier partners are expected to put in place systems for water efficiency and wastewater treatment and are required to monitor and test the quality of the effluent for pollution'. Moreover, it indicates that 'We expect all

Indicator Code	Indicator name	Score (out of 2)	Explanation
			supplier partners to adhere to the practice of free and prior informed consent (FPIC) when using, leasing, and purchasing land. Supplier partners must conform to local, national, and international standards of land tenure when working in communities and apply due diligence on property and land titles'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the sector – vulnerable groups (AG)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to women's rights: The Global Sourcing Principles indicates: 'These Principles reflect Marks and Spencer's beliefs and values which are aligned with our commitment to the (...) the UN Women's Empowerment Principles, (...)'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] & [Responsible Sourcing, N/A: corporate.marksandspencer.com] • Met: Expects suppliers to respect at least one of these rights: The Global Sourcing Principles include the following requirements: 'Vulnerable groups such as but not limited to women, the youth, migrants, ethnic minorities, the elderly, indigenous peoples, can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable groups'. Also, 'Supplier partners must ensure that men and women receive equal pay and conditions for the same type of work'. Finally, 'Supplier partners must treat all workers with respect and dignity and must not engage in or support any form of discrimination in hiring, remuneration, access to training, promotion, termination or retirement based on (...) migrant status, (...) gender, pregnancy (...). Supplier partners must not require a pregnancy test or discriminate against pregnant workers except where required by applicable laws or regulations or prudent for workplace safety. Supplier partners should have an equal opportunity employment policy that promotes gender equity in employment practices, and states maternity leave provision and support for childcare where appropriate'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment refers to CEDAW/Women's Empowerment Principles: The Global Sourcing Principles indicates: 'These Principles reflect Marks and Spencer's beliefs and values which are aligned with our commitment to the (...) the UN Women's Empowerment Principles, (...)'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Not Met: Expects suppliers to respect these rights
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 Global Sourcing Principles indicates: 'These Principles reflect Marks and Spencer's beliefs and values which are aligned with our commitment to the (...) the UN Women's Empowerment Principles, (...)'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] & [Responsible Sourcing, N/A: corporate.marksandspencer.com] • Met: Expects suppliers to respect these rights: The Global Sourcing Principles include the following requirements: 'Vulnerable groups such as but not limited to women, the youth, migrants, ethnic minorities, the elderly, indigenous peoples, can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable groups'. Also, 'Supplier partners must ensure that men and women receive equal pay and conditions for the same type of work'. Finally, 'Supplier partners must treat all workers with respect and dignity and must not engage in or support any form of discrimination in hiring, remuneration, access to training, promotion, termination or retirement based on (...) migrant status, (...) gender, pregnancy (...). Supplier partners must not require a pregnancy test or discriminate against pregnant workers except where required by applicable laws or regulations or prudent for workplace safety. Supplier partners should have an equal opportunity employment policy that promotes gender equity in employment practices, and states maternity leave provision and support for childcare where appropriate'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment refers to CEDAW/Women's Empowerment Principles: The Global Sourcing Principles indicates: 'These Principles reflect Marks and Spencer's beliefs and values which are aligned with our commitment to the (...) the UN Women's Empowerment Principles, (...)'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Not Met: Expects suppliers to respect these rights

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A.1.4	Commitment to remedy	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: The Human rights policy states that 'M&S has policies and processes in place to identify, prevent or mitigate human rights risks, and remediate any adverse impact our global operations have caused or contributed to'. It adds: 'we will not tolerate, nor will we condone, abuse of human rights within any part of our business or supply chains and we take seriously any allegations are not properly respected. We place importance on the provision of effective remedy wherever human rights impacts occur through company-based grievance mechanisms'. [Human Rights Policy, 05/2016: corporate.marksandspencer.com] • Met: Expects suppliers to make this commitment: It indicates: 'We expect all our supplier partners to respect internationally recognised human rights and to implement policies and due diligence procedures to detect, prevent, mitigate and remediate any adverse impacts on human rights'. Also, 'When issues arise at supplying sites, the supplier is expected to bear the cost of remedying any issues'. Finally: 'vulnerable groups such as but not limited to women, the youth, migrants, ethnic minorities, the elderly, indigenous peoples, can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms • Not Met: Commitment to work with suppliers on remedy: It indicates: ' We work with our supplier partners to set standards and expectations that are relevant to the industry, country, and business. We will work with supplier partners to raise standards and improve working conditions as our business relationship with them develops'. However, although the Company commits to work with suppliers in certain areas, it is not clear it commits to work with suppliers to remedy adverse impacts which are directly linked to the company's operations, products or services. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]
A.1.5	Commitment to respect the rights of human rights defenders	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Zero tolerance of threats/attacks on HRDs: The HR Policy states that the Company 'does not tolerate threats, intimidation, physical or legal attacks against human rights defenders, including those exercising their rights to freedom of expression, association, peaceful assembly and protest against our global operations'. [Human Rights Policy, 05/2016: corporate.marksandspencer.com] • Met: Expects suppliers to make this commitment: The HR Policy states the Company 'does not tolerate threats, intimidation, physical or legal attacks against human rights defenders, including those exercising their rights to freedom of expression, association, peaceful assembly and protest against our global operations and our Global Sourcing Principles expect our Suppliers to make the same commitment'. [Human Rights Policy, 05/2016: corporate.marksandspencer.com] <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 Annual Report indicates the ESG Committee [Board committee] is 'Responsible for ensuring the Company's ESG strategy remains fit for purpose, and plans are in place and reported on. Advises the Audit Committee on ESG-related risks'. According to the 2022 Sustainability Report, 'Ethical trade & human rights in supply chains' is part of its 'social' approach. Moreover, the Sustainability Report 'covers the scope of our sustainability programme [...] which was reviewed by our Executive Committee and ESG Committee in 2021'. [Annual Report 2022, 2022: corporate.marksandspencer.com] & [Sustainability Report 2022, N/A: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes HRs expertise of Board member: The 2022 Annual Report discloses some of Fiona Dawson’s skills. She is a Independent Non-Executive Director: ‘Fiona left her position as part of the Leadership Team of Mars Inc. in July 2021 after more than three decades at the business. Fiona has a strong track record in sustainability, health and wellbeing, particularly women’s entrepreneurship and human rights and has always been a strong advocate for equality and diversity in the workplace’. However, although Fiona Dawson has Human Rights related skills, it is not clear if she is tasked with that governance oversight, as she is in the Nomination Committee. [Annual Report 2022, 2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Board member/CEO signal importance of HRs in their communications: The Company’s CEO, Steve Rowe, is co-sponsor of the CGF Human Rights Coalition - Working to End Forced Labour. He states, for The Consumer Goods Forum: ‘Eradicating forced labour is going to become a non-negotiable business imperative for all of us. It takes courage to actively identify potential human rights and forced labour abuses in our businesses. But, turning a blind eye to the problem is not the answer, and no one company can stamp out forced labour on its own. That’s why we need to stand together as an industry to take action and protect workers’ human rights around the world. (...) This is the moment to tackle this issue. To deliver sustainable solutions none of us can do this on our own. As an industry we have a lot of wonderful community programmes, but they don’t have real impact if we’re each doing something one at a time. If we all spend money tackling these issues individually it isn’t a good economic solution either. Leaning in together and working collectively is how we’ll make a real difference’. [CEO Co-sponsor (web), N/A: theconsumergoodsforum.com] & [Collective Action Today - Review, 2021: theconsumergoodsforum.com]
A.2.2	Board responsibility	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Process to review HRs strategy at board level: The 2022 Annual Report discloses information about the ESG Committee: ‘The Committee is responsible for ensuring that the Company has an ESG Strategy (“Plan A”) [...]. The Committee will also review the effectiveness of Plan A, including the governance arrangements for ensuring the successful delivery of the strategy and monitoring its overall performance’. The 2021/22 Modern Slavery Statement indicates: ‘Our Board’s ESG Committee was formed in December 2020 and met six times in 2021/22 to cover a range of themes, including modern slavery and human rights within our own operations and supply chain’. [Annual Report 2022, 2022: corporate.marksandspencer.com] & [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] • Met: Example of HRs issues/trends discussed in last reporting period: The 2022 Annual Report indicates the ESG Committee, in 2022: ‘received updates from the Executive Committee (“ExCo”) on the sustainability strategies for the Food, Clothing & Home and International businesses, as well as the common themes across the Group on climate change, community, human rights and ethical trading’. Its action plan for 2022/23 includes: ‘Review our existing strategies on Human Rights, Health and Animal Welfare’. [Annual Report 2022, 2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1: See above. • Not Met: Describes how affected stakeholders / HRs experts inform board discussions: It also indicates: ‘With the help of our human rights consultant, we intend to enhance our current metrics so they become a more dynamic set of indicators which we will use to strengthen our approach and identify emerging risks. our approach and identify emerging risks. We will report on these metrics in our Statement for 2022/23’. However, it is not clear how the experiences of these external human rights experts informed Board discussions on human rights issues. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com]
A.2.3	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: At least one board member incentive linked to HRs commitments: The 2022 Annual Report discloses individual objectives for the Annual Bonus Scheme for 2021/22 for Steve Rowe [former CEO and Board member]. It includes: ‘Revitalise Plan A. Plan A has always been an important pillar within the M&S business, and this year saw a relaunch of a strengthened Plan A mission providing new oversight, energy and momentum, and a singular focus on cutting the M&S carbon footprint by one third by 2025 and to be fully net zero by 2040. Agreed a new £850m Revolving Credit Facility linked to the delivery of the net zero

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>roadmap'. However, it is not clear the performance incentive is linked to the Company's performance management on human rights issues. Previous assessment was based on information that no longer seem to be available. No further evidence found. [Annual Report 2022, 2022: corporate.marksandspencer.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 • Not Met: Review of other board incentives for coherence with HRs policies
A.2.4	Business model strategy and risks	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board process to review business model and strategy for HRs risks: It indicates, in its 2022 MSA: 'To provide the ESG Committee with improved visibility and further opportunity to challenge, we have created an internal ESG report ("ESGR"). The ESGR: includes metrics which track performance against our GNFR compliance programme and social programmes in Food and C&H, including tier 1 & 2 audit, our food supply chain due diligence programme and worker voice. Raises awareness of potential emerging risks of modern slavery in our own operations and supply chain through horizon scanning and market intelligence gained from our multi-stakeholder collaborations. Highlights any instances of modern slavery identified through our audit or other reporting channels, the process we follow in investigating these channels and any remedial actions and learnings'. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] • Not Met: Describes frequency and triggers for reviewing business model: It indicates, in its 2022 MSA: 'Our Board's ESG Committee was formed in December 2020 and met six times in 2021/22 to cover a range of themes, including modern slavery and human rights within our own operations and supply chain. Regarding the ESG Committee, the 2023 Annual Report discloses meeting attendance by Board member and the responsibilities of the Committee. However, it is not clear the triggers for reviewing its business model or strategy and potential impacts on human rights. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] & [2023 Annual Report, 2023: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews: The 2023 Annual Report discloses items on the ESG Committee agenda in 2022/23, including: 'Progress with the ethical audit compliance programme and human rights due diligence in supply chains. The Committee discussed increasing risks arising from labour shortages in the UK, the changes to the Seasonal Agricultural Workers Scheme and how the Food business acted together with suppliers, the wider industry and government, to tackle the issue of modern slavery'. No evidence found, however, of actions taken in relation to business model and strategy for inherent human rights (at Board level). It adds: 'Throughout the year, the Committee has also requested updates on external ESG issues: Following the Myanmar coup in February 2021, due diligence in factories increased to ensure ethical sourcing, and the Committee discussed the balance between trying to be a force for good for workers depending on the garment industry and responding to the ongoing situation. Ultimately, the Committee has supported and advised management in its decision to exit the region, ensuring this exit is responsibly managed to minimise impact on workers. In response to the war in Ukraine and earthquakes in Turkey and Syria, cash and inventory contributions were made to UNHCR and UNICEF'. However, this indicator looks for evidence of business model or operating approach because of inherent risks for human rights. Evidence provided refers to the Company withdrawing from a specific country because of political turmoil, as well as an example of cash and inventory contribution, not to changing the way it operates. [2023 Annual Report, 2023: corporate.marksandspencer.com]

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

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Not Met: Senior responsibility for HRs implementation and decision making: The 2023 Sustainability Report notes: ‘Our CEO is ultimately accountable for the whole sustainability programme across M&S, including our target to become a net zero business across our entire value chain by 2040, and our commitment to respect human rights’. However, being a CEO the only Senior Executive pointed out as responsible for implementation and decision making on human rights within a Company is not considered sufficient by CHRB methodology, as the CEO already holds different responsibilities. It adds: ‘Plan A is not a separate programme but rather sits within the business with accountability for its delivery devolved to each of the Managing Directors’. Plan A is composed of environment and social aspects and ‘human rights in the supply chain’ is in the latter group. However, the Company is expected to indicate the most senior level person, role or body in charge of implementing and decision making on policies and practices that include human rights. [2023 Sustainability Report, 2023: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: The 2022 Sustainability Report indicates: ‘Our Central sustainability team, reporting into our General Counsel, supports the CEO, ExCo and ESG Committee to deliver our Group-wide sustainability programme. The team supports and challenges accountable businesses who have embedded specialist sustainability teams reporting into the managing directors of our businesses’. The Company’s approach to sustainability includes: ‘Ethical trade & human rights in supply chains’. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] • Not Met: Day-to-day resources and expertise allocation in own operations • Met: Resources and expertise allocation in supply chain: Regarding its food suppliers, it indicates: ‘To help deliver the new M&S Food Human Rights Standard, we have created specific guidance on human rights due diligence (HRDD) and remedy. Drawing on existing recognised resources and practices, this is freely available and easily accessible’. Also: ‘In 2021, we conducted 56 HRDD reviews [...]. This work between supplier partners and our commercial, technical and human rights teams is transforming how M&S colleagues build human rights into business decisions’. As for its Clothing & Home supply chains, the Company notes: ‘we are expanding our evaluation of social impacts further up the supply chain for Clothing & Home products. We now use the Higg Index Facility Social and Labour Module (FSLM) in our top tier 2 facilities. This provides us with greater transparency of our Clothing & Home supply base, and a clearer assessment of human rights risks, social performance and labour conditions in our tier 2 facilities. [...] Our key focus for 2022 is to strengthen tier 2 monitoring, corrective action and continual improvement processes. To support the expansion, we have taken on four additional members in our sourcing offices, and a data analyst in the UK’. [Sustainability Report 2022, N/A: corporate.marksandspencer.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 2022 Annual Report discloses individual objectives for the Annual Bonus Scheme for 2021/22 for Steve Rowe [former CEO]. It includes: ‘Revitalise Plan A. Plan A has always been an important pillar within the M&S business, and this year saw a relaunch of a strengthened Plan A mission providing new oversight, energy and momentum, and a singular focus on cutting the M&S carbon footprint by one third by 2025 and to be fully net zero by 2040. Agreed a new £850m Revolving Credit Facility linked to the delivery of the net zero roadmap’. However, it is not clear the performance incentive is linked to the Company’s performance management of its human rights policy commitment. Previous assessment was based on information that no longer seem to be available. Regarding the Annual Bonus Scheme for 2022/23, the Company discloses individual objectives for Eoin Tonge [former Chief Financial Officer] including: ‘Deliver a step change in our sustainability plan and put at the centre of our Brand and proposition’. However, although Human Rights is part of its sustainability plan [see 2022 Sustainability Report], it is not clear the incentive scheme is necessarily linked to its Human Rights performance and no

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>further evidence found. [Annual Report 2022, 2022: corporate.marksandspencer.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 • Not Met: Review of other senior management incentives for coherence with HRs policies
B.1.3	Integration with enterprise risk management	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs risks integrated as part of enterprise risk system: The Company includes 'Corporate Compliance & Responsibility' among its main risks and uncertainty in its Annual Report 2020: 'Failure to deliver against our legal, regulatory, social and environmental commitments would undermine our reputation as a responsible retailer, may result in legal exposure or regulatory sanctions, and could negatively impact our ability to operate and/or remain relevant to our customers.' This includes consideration of Human Rights, Modern Slavery and Anti-Bribery. [Annual Report 2020, 28/05/2020: corporate.marksandspencer.com] • Not Met: Provides an example: The 2023 Annual Report discloses items on the ESG Committee agenda in 2022/23, including: 'Progress with the ethical audit compliance programme and human rights due diligence in supply chains. The Committee discussed increasing risks arising from labour shortages in the UK, the changes to the Seasonal Agricultural Workers Scheme and how the Food business acted together with suppliers, the wider industry and government, to tackle the issue of modern slavery'. It adds: 'Throughout the year, the Committee has also requested updates on external ESG issues: Following the Myanmar coup in February 2021, due diligence in factories increased to ensure ethical sourcing, and the Committee discussed the balance between trying to be a force for good for workers depending on the garment industry and responding to the ongoing situation. Ultimately, the Committee has supported and advised management in its decision to exit the region, ensuring this exit is responsibly managed to minimise impact on workers. In response to the war in Ukraine and earthquakes in Turkey and Syria, cash and inventory contributions were made to UNHCR and UNICEF'. However, although the Company discloses human rights related topics discussed at Board level, no examples found of how it manages risks in a broader sense, within the ERM system; or, in case of their occurrence, examples of the negative impacts it may have to the Company. [2023 Annual Report, 2023: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assesment by Audit Committee or independent third party: The 2023 Sustainability Report discloses the governance structure which includes the Audit & Risk Committee. It also explains its role: 'Responsible for the effectiveness of the risk management process. Receives updates from business leadership and reviews the principal risks twice a year'. However, this subindicator looks for a description of how it assesses the adequacy of the enterprise risk management system specifically in managing human rights during the Company's last reporting year. The assessment is expected to either be overseen by the Board Audit Committee or conducted by an independent third party. [2023 Sustainability Report, 2023: corporate.marksandspencer.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a: See A.1.2. • Met: Communicates HRs policies to all workers in own operations: The Company indicates: 'In 2021 [...] we committed to update the human rights training we provide to colleagues [employees]. The result was an online training module, "People Behind the Product", sponsored by our senior executives and launched in January 2022. It has been completed by 95% of colleagues across our Food, Clothing & Home, International, Bank and Services, and Support Centre functions (Corporate Governance, Procurement, Digital and Data, HR and Property functions). The module will be completed every two years and will be part of the e-learning for any new joiners to the business'. Also, 'During the year, we updated our Global Sourcing Principles [...] To secure awareness and engagement on the impacts being managed with these policies and audits, we trained all our support centre colleagues on the "People Behind the Product"'. Moreover, 'To help deliver the new M&S Food Human Rights Standard, we have created specific guidance on human rights due diligence (HRDD) and remedy. Drawing on existing recognised resources and practices, this is freely available and easily accessible. We have also offered webinars, supplier partner networking, and direct support'. [Sustainability Report 2022, N/A: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders • Not Met: Example of how HRs policies are accessible for intended audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a: See A.1.2 • Met: Requires suppliers to communicate HRs policies: Regarding communication to direct suppliers, as indicated below, the actual standards are part of contractual relationships. In addition, the Global Sourcing Principles document indicates: 'Core to our relationship with our supplier partners is a shared commitment to agree to, abide by, and communicate these standards right through the supply chain, which places a responsibility on our supplier partners in their dealings with their own suppliers'. It includes Human Rights provisions. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: The webpage section Responsible Sourcing and Human Rights indicates: 'Our Global Sourcing Principles set out our minimum global supplier ethical and environmental standards, and were updated in 2022. These standards are contractual and apply across our entire business'. [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com] • Met: Requires suppliers to cascade contractual/binding HRs policies to its suppliers: See above. Suppliers are expected to 'communicate these standards right through the supply chain, which places a responsibility on our supplier partners in their dealings with their own suppliers'. Moreover, 'Supplier partners are responsible for guaranteeing their suppliers are not in material non-compliance, by conducting risk assessments and evaluations of their own supply chain. Sub-contracting to other suppliers, sites, or units is not permitted without prior permission from Marks & Spencer'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]
B.1.5	Training on Human Rights	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of at least 1 on A.1.2.a • Met: Describes how workers are trained on HRs policy commitments: The Company indicates: 'In 2021, in response to an external evaluation of our supply chains by Oxfam, we committed to update the human rights training we provide to colleagues [employees]. The result was an online training module, "People Behind the Product", sponsored by our senior executives and launched in January 2022. It has been completed by 95% of colleagues across our Food, Clothing & Home, International, Bank and Services, and Support Centre functions (Corporate Governance, Procurement, Digital and Data, HR and Property functions). The module will be completed every two years and will be part of the e-learning for any new joiners to the business'. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] • Met: Trains relevant managers including procurement on HRs: The Company reports in its MSA 2020: 'Building on specialist modern slavery training held in our China and Hong Kong regional offices in 17/18 and the attendance of the Ethical Trading Initiative's (ETI) modern slavery training, we have continued to roll out the awareness training in our other sourcing offices in India and Turkey. [...] In addition to the Many Eyes Toolkit, we have converted the content into a phone app called "Everyone's Business" empowering all buying team members to contribute to responsible sourcing. It provides guidance on responsible sourcing principles, country specific human rights information and advice on how to spot potential issues at suppliers'. The 2022 Sustainability Report indicates: 'Building on the "People Behind the Product" training, we have gone further with tailored training for our food buying teams on human rights risks in their day-to-day decisions'. As for its apparel sector, the 2021/22 Modern Slavery Statement notes: 'In the absence of face-to-face visits and meetings with our overseas support centre colleagues, our logistics teams held virtual conferences and training sessions. Operating at a time of reduced audits and site visits owing to Covid-19 lockdowns globally, the training identified the increased risk of modern slavery and the role our colleagues play in identifying and mitigating the response. The training was delivered to 70 members of the leadership teams, and we will be widening the scope to include remaining members of the teams this year'. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] & [Sustainability Report 2022, N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Meets both requirements under score 1 • Met: Trains suppliers to meet HRs commitments: The webpage section Responsible Sourcing and Human Rights indicates: ‘We have designed training programmes to educate suppliers about local laws, their rights at work, and our Global Sourcing Principles. We provide a range of capacity building tools and incentives to align our respective goals and objectives. This includes capacity in terms of resources, technical skills, knowledge, as well as research and development. In 2020/21 we focused on the conclusion of our previous supplier programme and launched three toolkits for suppliers on the issues of Ethical Trade [...]. Over the past year we have offered various training sessions on our updated Standard, 3 training sessions on HRDD for all suppliers and 2 supplier ‘exchange’ conferences, where we have focused on bringing our suppliers together to share best practice and learn from each other’. [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com] • Not Met: Discloses % suppliers trained
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: See A.1.2. • Not Met: Monitors implementation of HRs policy commitments across global ops and supply chain: The website indicates: ‘We routinely carry out technical audits of suppliers to ensure our expectations on worker health and safety and integrity are met. All suppliers are required to be audited frequently by M&S by approved independent third-party companies and they must commit to taking action as a result of any findings. In addition to technical audits, we request that all high-risk suppliers (country and product area) undertake semi-announced SMETA (Sedex Members Ethical Trade Audits) bi-annually and share them with M&S. Since 2021, we have been using the Sedex Radar Agricultural Risk Tool to determine high-risk countries, and we have determined our high-risk industries to be Protein, Horticulture and Produce’. The 2023 Sustainability Report notes: ‘We continuously review and improve our practices to ensure we are upholding our standards and respecting the human rights of the people behind our products. This means working directly with our supplier partners to address local issues, and in collaboration with the wider industry to address systemic issues’. Regarding its Clothing & Home monitoring, it indicates: ‘As part of M&S’ Clothing & Home due diligence, suppliers are audited annually by approved independent third party companies, against our Global Sourcing Principles and international standards. [...] The ethical audit process, including grading, escalation and audit follow-up activity, is managed by our specialist Sourcing Office compliance teams located in Bangladesh, Cambodia, China, India, Sri Lanka, Turkey, and Vietnam. [...] This year we expanded our programme to a total of 138 factories in seven countries to date (Bangladesh, Cambodia, China, India, Pakistan, Turkey and Vietnam). We have tested a variety of approaches, from digital solutions to in-person interviews. The pilots enable us to understand the experiences of people working in our supply chain in different factories and countries, identify common trends across our supply base and respond to feedback from workers’. However, no further description found of how it actively monitors compliance with HR policies within its global operations. All evidence found seems to refer to supply chain. [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com] & [2023 Sustainability Report, 2023: corporate.marksandspencer.com] • Met: Discloses % of supply chain monitored: Regarding its suppliers, the Company indicates the number of sites audited. The total food supplier sites audited in the period between 01/04/2021 and 31/03/2022 was 337 out of a total of 1089 supplier sites. As for its clothing supply chain, at the same time period, there were 786 supplier sites and 696 of which were audited. [Ethical Audit – Foods, 2022: corporate.marksandspencer.com] & [Ethical Audit Data 21/22 – Clothing and Home, 08/2022: corporate.marksandspencer.com] • Not Met: Describes how workers are involved in monitoring: Regarding its food supply chain, the 2023 Sustainability Report indicates: ‘In addition to our ethical compliance programme and suppliers’ own surveys, our Worker Voice programme allows us to hear directly from workers anonymously and allows us to understand sentiment at our supplier partner sites. This year, through our delivery partner nGaje, we received 30,967 responses, which equates to nearly a third of workers on site taking part’. As for its Clothing and Home sector, it notes: ‘Complementing audit, Worker Voice is a valuable tool that allows us to gather direct worker feedback and complements our well-established factory audit programme and risk assessment methodology’. However, although the Company discloses different examples of how workers in their supply chain can be heard, this subindicator looks for a description of how the Company’s workers are involved in carrying out the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>monitoring process. [2023 Sustainability Report, 2023: corporate.marksandspencer.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a: See A.1.2. • Not Met: Describes corrective actions process: The 2021/22 Modern Slavery Statement also indicates: 'In C&H, once a supplier partner is onboarded, we operate an audit policy that requires an annual ethical audit to take place. This audit cycle is then augmented by our regional compliance team of 20, based in our sourcing offices, who support factories with implementing a corrective action plan'. The document Ethical Audit – Foods discloses the number of improvements required and top 5 issues raised in Ethical Audits in 2020/21. The Ethical Audit Methodology – Clothing and Home indicates: 'Corrective Action Plans must be uploaded onto Sedex and all actions completed within the recommended timescales. We actively track and follow up on our suppliers' progress towards what they've agreed to address within their Corrective Action Plans'. However, no further description of its corrective process found. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] & [Ethical Audit Data 21/22 – Clothing and Home, 08/2022: corporate.marksandspencer.com] • Not Met: Discloses findings and number of correction action processes: Regarding its food suppliers, the 2021/22 Modern Slavery Statement indicates: 'During 2021/22, ethical audits identified 82 non-compliances (compared with 84 in 2021), under the heading "employment is freely chosen". 44 of those referred to improvements in management systems/policies, and the remaining 38 included: withholding payment of wages, monetary deposit (deductions for Personal Protective Equipment), withholding IDs, restriction of movements (access to toilets and rest breaks), excessive notice periods/probationary period. In all instances, we have verified evidence of suppliers putting corrective actions in place or we are continuing to work with suppliers to agreed timescales to achieve this'. As for its apparel suppliers, it adds: 'During 2021/22, five non-compliances (compared with four in 2020/21), under "employment is freely chosen" were identified in SEDEX audits. The findings related to management systems, deductions, and restriction of movement outside of the factory. Four have now been resolved and verified, and for any remaining non-compliance, we continue to work with the factory with a time-bound plan to resolve the issue to our satisfaction'. However, it is not clear the total number of corrective action process and findings on human rights beyond the category 'freely chosen employment'. The document Ethical Audit – Foods indicates the number of improvements required and top 5 issues raised in Ethical Audits in 2020/21: 1741 in total. It discloses the top 5 ethical non-compliance issue areas identified through audits in 2020/21: Management Systems (53%), Other Issue areas (17%), working hours (14%), wages and benefits (9%), health and safety (7%). The Ethical Audit Methodology – Clothing and Home does not seem to disclose the number of corrective action process and findings on human rights. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] & [Ethical Audit – Foods, 2022: corporate.marksandspencer.com]
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs performance affects selection suppliers: The 2021/22 Modern Slavery Statement indicates: 'In C&H [Clothing and Home], once a supplier partner is onboarded, we operate an audit policy that requires an annual ethical audit to take place'. The Clothing and Home Audit methodology indicates: 'Newly proposed sites that are rated as critical will not be approved for set-up and production, until all the critical issues have been resolved. As a minimum, the factory will be rejected for 12 months'. In general, 'Based on the results of the audit, the relevant Regional Compliance team assign a rating based on the number and severity of issues raised, as critical, high risk or low risk. [...] we use the SMETA Non-Compliance Guidance to assess the severity of issues'. The Ethical Audit – Foods notes: 'All new sites supplying into M&S must have registered on Sedex, completed the SAQ modules in full, and have had a valid audit prior to production starting'. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] & [Ethical Audit Methodology – Clothing and Home, 08/2022: corporate.marksandspencer.com] • Met: HRs performance affects continuation supplier relationships: The Global Sourcing Principles indicates: 'The objective of these principles is to establish a basis for positive development of responsible sourcing practices through regular dialogue and ongoing working relationships with our supplier partners. However, in the incident of severe or repeated violations of the Principles with failure to demonstrate necessary improvements to comply with these Principles, M&S reserves the right to take actions including termination of contracts'. The Global

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Sourcing Principles contains the Company’s expectations on Human Rights. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes positive HRs incentives for business relationships: The webpage section Responsible Sourcing and Human Rights indicates: ‘We provide a range of capacity building tools and incentives to align our respective goals and objectives’. However, no further description of what these incentives might be found. The Clothing and Home Audit methodology indicates: ‘Corrective Action Plans must be uploaded onto Sedex and all actions completed within the recommended timescales. We actively track and follow up on our suppliers’ progress towards what they’ve agreed to address within their Corrective Action Plans’. The Ethical Audit – Foods notes: ‘We actively track and follow up on our suppliers’ progress towards what they’ve agreed to address within their Corrective Action Plans’. However, this subindicator looks for a description of the specific incentives (e.g. price premiums, increased orders or longer contracts) offered to business relationships, including suppliers. No further evidence found. The Company has provided comments to CHRB regarding this indicator. However, its content has not been found in publicly available sources. [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com] & [Ethical Audit Methodology – Clothing and Home, 08/2022: corporate.marksandspencer.com] • Met: Works with suppliers to meet HRs requirements: The webpage section Responsible Sourcing and Human Rights indicates: ‘We have designed training programmes to educate suppliers about local laws, their rights at work, and our Global Sourcing Principles. We provide a range of capacity building tools and incentives to align our respective goals and objectives. This includes capacity in terms of resources, technical skills, knowledge, as well as research and development. In 2020/21 we focused on the conclusion of our previous supplier programme and launched three toolkits for suppliers on the issues of Ethical Trade, Environmental Sustainability, and Lean Manufacturing. Over the past year we have offered various training sessions on our updated Standard, 3 training sessions on HRDD for all suppliers and 2 supplier ‘exchange’ conferences, where we have focused on bringing our suppliers together to share best practice and learn from each other’. [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com]
B.1.8	Approach to engagement with affected stakeholders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how workers and communities identified and engaged in the last two years: The 2022 Sustainability Report indicates: ‘We work closely with our trusted supplier partners, who share our values to ensure that the people who work in our supply chains are treated with dignity and fairness, their human rights are respected and promoted, and we deliver on our shared mission to be a net zero business. [...] During the year we engaged our customers and colleagues on sustainability issues. Across all stakeholders there continued to be high levels of interest in plastic/ packaging, food waste and sustainable fashion, all of which are addressed in this update. Shareholders engaged with us on climate change, packaging, biodiversity, healthy food products, supplier engagement, human rights and modern slavery’. The 2023 Sustainability Report notes: ‘Our directors are bound by their duties under the Companies Act 2006 to consider the interests of all stakeholder groups. [...] Our supplier partners in particular are key stakeholders for net zero commitments and you can read more about our specific engagement with suppliers on net zero on’. The 2023 Annual Report discloses its different stakeholders, including: colleagues [workers], communities and suppliers. It also adds how it engages with each group and priorities and outcomes in 2022/23. For instance, it explains how it has engaged with communities: ‘M&S donated £5.8m to various charitable organisations in 2022/23, and through our customers, colleagues, and partners we were able to fundraise an additional £2.3m. [...] We helped create meaningful employment for those facing barriers to work through our Marks & Start Programme. [...] We conducted widespread consultation with our community, sustainability experts and local government on our plans to redevelop the Marble Arch store, and how this will support our Plan A net zero goals. The M&S Archive shared our unique heritage through education workshops, public outreach programmes, online events and digital resources. The Archive, which is based on the University of Leeds campus and open to the public, has undergone a complete refurbishment this year’. However, no description found of how it has identified, and engaged with stakeholders who might be affected in relation to their human rights, including workers or local communities in its supply chain, in the last two years. [2023 Annual Report, 2023:

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>corporate.marksandspencer.com] & [Annual Report 2022, 2022: corporate.marksandspencer.com]</p> <ul style="list-style-type: none"> • Not Met: Discloses stakeholders whose HRs may be affected: The Company has provided comments to CHRB regarding this indicator, including information on a M&S Food and Waitrose Joint Action Plan in response to the Human Rights Impact Assessment of the Kenyan Smallholder Tea Supply Chain. However, this subindicator looks for the categories of stakeholders whose human rights have been or may be affected by its activities as a whole, not in a specific location. [Human Rights Impact Assessment of the Kenyan Smallholder Tea Supply Chain, 2022: corporate.marksandspencer.com] • Met: Provides two examples of engagement with stakeholders: Regarding UK agricultural seasonal workers, the Company indicates: 'In June 2021, we conducted a visit to a Scottish berry supplier partner to review their recruitment process and interview workers on the UK temporary visa scheme'. Also, 'In December 2021, we conducted a tailored visit to our UK poultry suppliers to review processes and interview workers on the UK temporary visa scheme. We interviewed workers from Ukraine, Belarus, Bulgaria and Romania to understand their recruitment journey, their accommodation in the UK and their workplace.' [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Analysis of stakeholder views on company's HRs issues: The outcomes of the interview follow: 'From the interviews [with berry farm workers] it was clear how complex the challenges surrounding the VISA were for the workers involved, including the cost of the VISA itself and the potential impact of the weather on working hours'. As for the workers of UK poultry suppliers 'The visit identified very different models of recruitment in origin countries and a difference in the level of understanding of workers on the roles that they were being recruited for. The greatest challenge identified was the very quick turnaround provided by the special scheme to recruit the workers and the need for more time to conduct further due diligence checks'. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] • Not Met: Describes how stakeholders views influenced company's HRs approach: For the year 2022/23, the Company plans to 'Monitor the risks surrounding the seasonal workers VISA scheme with our supplier partners and collaborations'. The Company indicates, in its M&S Food and Waitrose Joint Action Plan in response to the HRIA of the Kenyan Smallholder Tea Supply Chain: 'In response to the findings, M&S and Waitrose, through consultation with KTDA [Kenyan producer] and Ringtons, have worked to develop a high-level action plan [...]. Going forward, while remaining independently committed to Fairtrade, we will continue to work both together and separately to address the challenges highlighted in the Partner Africa report and support further industry collaboration'. However, it is also not clear how the views of affected stakeholders may have influenced its human rights approach. If evidence are case studies, it is expected at least two examples. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] & [Human Rights Impact Assessment of the Kenyan Smallholder Tea Supply Chain, 2022: corporate.marksandspencer.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 2022 Sustainability Report indicates: 'We operate in a diverse range of geographies, consumer cultures and regulatory environments. Against this backdrop, it is important to understand where our operations and sourcing impact adversely on individuals and to prioritise our efforts in these areas. As part of our due diligence procedures, we map our business operations and supply chains in order to evaluate human rights risks and impacts on people according to industry sector and geography. The webpage section Responsible Sourcing and Human Rights adds: 'Our risk identification and prioritisation includes the following: desk-based research; data from our audit programmes; supplier surveys; supply chain due diligence; supplier engagement; discussions with expert stakeholders through multi-stakeholder initiatives. As a majority own-label business, our primary focus is on our Food and C&H supply chains, where, working closely with our trusted supplier partners, we are able to make the greatest impact'. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] & [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes process for identifying risks in business relationships: See above, the process also applies to its supply chain. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] Score 2 • Met: Describes global risk identification system incl. stakeholder consultation: See above, its due diligence procedures includes 'discussions with expert stakeholders through multi-stakeholder initiatives' is part of its identification process. Regarding the programme Worker Voice, the webpage section Responsible Sourcing and Human Rights also indicates: 'The use of technology platforms to hear views directly from workers is becoming a widely used tool across supply chains. We recognise the benefits of worker voice in identifying complex issues such as harassment and discrimination, which may be harder to identify in traditional social audits. We will therefore use worker voice mechanisms to gather feedback from workers and to complement our audits and risk assessment methodology'. The webpage section Responsible Sourcing and Human Rights in Food adds: 'We are clear that this does not replace supplier partners' own surveys. The programme asks colleagues to agree or disagree with 13 statements to help us understand worker sentiment at our supplier partner sites. Surveys are completely anonymous and can be undertaken in multiple languages. We also offer the opportunity for workers to input their comments directly. We are able to provide supplier partners with their overall score for each area of focus and we are using the survey results in our ongoing conversations with our supplier partners to identify any issues and encourage continuous improvement'. The programme also applies to apparel supplier, as the Responsible Sourcing and Human Rights in Clothing and Home notes: 'Worker voice mechanisms are valuable tools in complementing risk assessments and audits by providing direct worker feedback. To date we have implemented "worker voice" pilot projects in over 90 factories, with a total population of over 70,000 workers in five of our key sourcing countries: India, Vietnam, Bangladesh, China and Turkey'. [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com] & [Responsible Sourcing and HR in Food_web, N/A: corporate.marksandspencer.com] • Not Met: Describes how risk identification system is triggered by new circumstances: The webpage section Responsible Sourcing and Human Rights indicates: 'the evolving nature of the business and human rights agenda means we still have much to do and are still learning on this complex topic. These are issues which by their very nature are often hidden and the root causes extremely complex. [...] We understand that while these issues [its salient issues] are still very much relevant to us as a business, we will review them as a priority for the coming year in collaboration with internal and external stakeholders'. The 2023 Annual Report discloses items discussed by the ESG Committee, including: 'Throughout the year, the Committee has also requested updates on external ESG issues: Following the Myanmar coup in February 2021, due diligence in factories increased to ensure ethical sourcing, and the Committee discussed the balance between trying to be a force for good for workers depending on the garment industry and responding to the ongoing situation. Ultimately, the Committee has supported and advised management in its decision to exit the region, ensuring this exit is responsibly managed to minimise impact on workers'. However, no description found of how its process to identify human rights risks and impacts are triggered by new country operations, new businesses, new human rights challenges or conflict affecting particular locations. It looks for a process rather than an example. [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com] & [2023 Annual Report, 2023: corporate.marksandspencer.com] • Not Met: Describes risks identified in relation to new circumstances: The 2023 Annual Report discloses items discussed by the ESG Committee, including: 'Throughout the year, the Committee has also requested updates on external ESG issues: Following the Myanmar coup in February 2021, due diligence in factories increased to ensure ethical sourcing, and the Committee discussed the balance between trying to be a force for good for workers depending on the garment industry and responding to the ongoing situation. Ultimately, the Committee has supported and advised management in its decision to exit the region, ensuring this exit is responsibly managed to minimise impact on workers'. However, it is not clear which are the particular risks identified as consequence of these changes in Myanmar. [2023 Annual Report, 2023: corporate.marksandspencer.com] & [2022-23 Modern Slavery Statement, 2023: corporate.marksandspencer.com]
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: The 2022 Sustainability Report indicates: 'We operate in a diverse range of geographies,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>consumer cultures and regulatory environments. Against this backdrop, it is important to understand where our operations and sourcing impact adversely on individuals and to prioritise our efforts in these areas. As part of our due diligence procedures, we map our business operations and supply chains in order to evaluate human rights risks and impacts on people according to industry sector and geography. The webpage section Responsible Sourcing and Human Rights adds: 'Our risk identification and prioritisation includes the following: desk-based research; data from our audit programmes; supplier surveys; supply chain due diligence; supplier engagement; discussions with expert stakeholders through multi-stakeholder initiatives. As a majority own-label business, our primary focus is on our Food and C&H supply chains, where, working closely with our trusted supplier partners, we are able to make the greatest impact'. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] & [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com]</p> <ul style="list-style-type: none"> • Met: Describes how process applies to supply chain: As indicated above, this process is also applied to its supply chain. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] & [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com] • Met: Public disclosure of results of HRs risk assessment: The 2022 Sustainability Report indicates: 'In 2016 we defined our salient human rights issues as: discrimination (and women's rights); forced labour; freedom of association; health and safety; living wages; water and sanitation; and working hours. We understand that while these issues are still very much relevant to us as a business, we will review them as a priority for the coming year in collaboration with internal and external stakeholders'. [Sustainability Report 2022, N/A: corporate.marksandspencer.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
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"> • Not Met: Describes system to prevent, mitigate and remediate HRs issues: The 2021/22 Modern Slavery Statement indicates: 'the annual modern slavery risk assessment is aligned with the M&S Group risk assessment process that considers external, internal and emerging risks and how these are mitigated'. It indicates it has identified the countries with the highest risk of slavery, in addition, 'we have identified a number of global issues as priority areas, and we will continue to monitor and review activity for: rising social inequality as a result of Covid-19; Xinjiang Uygur Autonomous Region (XUAR); Brexit and shortages of low-skilled labour; the movement of refugees following crises; in Afghanistan and Ukraine. Once we have the above information on territory, product and mitigating activities in place, we then evaluate the overall level of risk. For all areas identified as higher risk, we review the programmes in place to understand where further activity is needed to mitigate this risk'. However, although the Company describes factors considering in assessment of modern slavery risks, and indicates it has programmes in place, it is not clear what are these programmes for the different salient issues, or the general system, showing common actions to prevent, mitigate or remediate its salient human rights. The Company has provided comments to CHRB regarding this indicator referent to its Food and Clothing and Home Audit process. This indicator looks for evidence of a system to prevent or mitigate the different human rights risks and impacts to which it is exposed, in its own operations. Evidence provided seems to focus in monitoring compliance with policies (assessed in indicator B.1.6). [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] & [2023 Sustainability Report, 2023: corporate.marksandspencer.com] • Not Met: Describes how global system applies to supply chain: It is not clear its global system to prevent, mitigate or remediate its salient human rights in its supply chain. Previous assessment was based on evidence which no longer seem to be available. • Met: Example of actions decided on at least 1 salient HRs issue: In the 2021/22 Modern Slavery Statement, the Company shares some of its actions taken to address the problem of modern slavery: 'In Southern Europe, much of our fresh produce supply base is reliant on migrant workers, particularly over seasonal periods. We are partners of the Ethical Trade Initiative Working Group on Italian Produce, which aims to use its collective leverage to improve the human rights impact on its Italian supply chains. The group supports local growers to adopt more robust labour practices and engage local suppliers to strengthen due diligence. During 2021, resources such as guidance on farm-level risk assessment and

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>awareness-raising materials in both English and Italian were developed, and subsequently delivered by three suppliers to 12 cooperatives'. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not 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	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 system for evaluation effectiveness of actions: The 2022 Sustainability Report indicates: 'In 2021/22 we improved our supplier mapping, and checked the effectiveness of category risk assessment and auditing'. The 2023 Sustainability Report contains information on: HRIA in its food supply; Clothing & Home Supply chain monitoring, lower tier due diligence and research and risk assessment. The Ethical Audit Methodology – Clothing and Home and The Ethical Audit – Foods note that: 'We actively track and follow up on our suppliers' progress towards what they've agreed to address within their Corrective Action Plans'. However, no further description found of its system for tracking or monitoring the actions taken in response to human rights risks and impacts and for evaluating whether the actions have been effective or have missed key issues or not produced the desired results. This subindicator looks for evidence of how, for the different salient issues the Company has identified, it has a system to track whether those risks and impacts are being properly handled through actions in place (rather than whether individual suppliers are implementing specific corrective action plans). [Sustainability Report 2022, N/A: corporate.marksandspencer.com] & [2023 Sustainability Report, 2023: corporate.marksandspencer.com] • Not Met: Example of lessons learned from evaluation effectiveness of actions: The 2023 Sustainability Report notes: 'In partnership with Waitrose, we completed and published our Human Rights Impact Assessment (HRIA) of the Kenyan smallholder tea supply chain. [...] In 2023, we will be working towards completion of the action plan and will be reporting on our progress. We will collaborate with the Kenyan Tea Development Agency and other stakeholders to develop projects and initiatives that deliver improvements across the areas highlighted in the HRIA. We will assess where we have existing models and frameworks in place with other stakeholders that can be adopted by this group of suppliers and we will also share learning to facilitate scaling these up'. The Company discloses a document which further explains the actions taken as a result of the HRIA. However, no example found of the lessons learned while tracking the effectiveness of its actions taken as a result of its due diligence process. [2023 Sustainability Report, 2023: corporate.marksandspencer.com] & [Human Rights Impact Assessment of the Kenyan Smallholder Tea Supply Chain, 2022: corporate.marksandspencer.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: The HRIA of the Kenyan Smallholder Farmer Tea Supply Chain [in Kenya] indicates: 'Over 250 stakeholders in 5 areas of tea production were directly interviewed, including smallholders, hired labourers, key community informants, and staff and managers at KTDA factories'. However, although the Company indicates that specific stakeholders were interviewed during this HRIA, it is not clear how affected stakeholders are involved in in evaluation of actions taken. This subindicator looks for a description of a system to involve affected stakeholders in evaluation of whether the actions taken [in the context of a due diligence process, to address Human Rights risks and impacts] have been effective. This indicator looks for evidence of a general procedure, rather than one case study. [Human Rights Impact Assessment of the Kenyan Smallholder Farmer Tea Supply Chain, 2022: corporate.marksandspencer.com]
B.2.5	Communicating on human rights 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: Provides two examples of comms with stakeholders: The Company discloses a document where it responds to Stakeholder Concerns. The document includes the issue at stake, [in some cases] who reported it, the relationship with the Company and the progress that is being made in each case: 'As part of our commitment to transparency we publish details of where we have been challenged by NGOs and campaigners on human rights in our supply chain and the details of our response and resolution'. [Responding to Stakeholder Concerns, 07/2022: corporate.marksandspencer.com] <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	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The document Grievance Procedure indicates: 'Concerns may also be reported via an independent and external facility. This facility is managed by Safecall and reporting can be done online in multiple languages via Safecall's secure web reporting facility'. [Grievance Procedure, 08/2018: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and workers made aware: The Safecall's secure web is available in multiple languages. However, it is not clear how workers are made aware of the mechanisms (i.e. whether human rights training/communications include grievance procedures) [Safe Call_web, N/A: safecall.co.uk] • Met: Describes how workers in supply chain access grievance mechanism: The Global Sourcing Principles indicates: 'Supplier partners must provide a grievance mechanism for workers and communities (and their organisations, where they exist) to raise concerns'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Met: Expects suppliers to convey expectation to their suppliers: Global supplier principles also apply to suppliers' suppliers. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]
C.2	Grievance mechanism(s) for external individuals and communities	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The document Grievance Procedure indicates: 'Concerns may also be reported via an independent and external facility. This facility is managed by Safecall and reporting can be done online in multiple languages via Safecall's secure web reporting facility'. [Grievance Procedure, 08/2018: corporate.marksandspencer.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 Safecall's web is available in multiple languages. However, it is not clear how the Company ensures all affected external stakeholders at its own operations are made aware of it. [Safe Call_web, N/A: safecall.co.uk] • Met: Describes how external individuals/communities access grievance mechanism: The Global Sourcing Principles indicates: 'Supplier partners must provide a grievance mechanism for workers and communities (and their organisations, where they exist) to raise concerns. This grievance mechanism must involve an appropriate level of management and address concerns promptly, using an understandable and transparent process that provides timely feedback to those concerned, without any retaliation against reporters in the form of disciplinary measures or retribution. The mechanism must also allow for anonymous complaints to be raised and addressed'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Met: Expects supplier to convey expectation to their suppliers: The Global Sourcing Principles indicates: 'Supplier partners must provide a grievance mechanism for workers and communities (and their organisations, where they exist) to raise concerns'. Also: 'We expect our supplier partners to communicate with, and put in place policies and management systems to ensure that, their own suppliers and sub-suppliers involved in producing or supplying Marks & Spencer products or services, adhere with these Principles'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.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	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: Describes procedure and timescales for managing complaints or concerns: The Grievance procedure states that: 'We endeavour to acknowledge receipt of all emails received into this mailbox within 2 working days (5 working days if in a

Indicator Code	Indicator name	Score (out of 2)	Explanation
	available and explained		<p>language other than English). [...] Our goal will always be to assess and then investigate all legitimate complaints and promote their resolution in the quickest possible timeframe. The complaint will be considered to have been resolved at an initial stage if and when the parties agree on a plan for remedial action to address the issue. Complaints vary in scale, complexity and geographical origin so it is not possible to say how long it will take to reach a resolution. The issue may be resolved in a matter of weeks or it could take months or even years. We will, however, always strive to keep all parties regularly informed (in their local language) of the steps that are being taken and the results of the process'. [Grievance Procedure, 08/2018: corporate.marksandspencer.com]</p> <ul style="list-style-type: none"> • 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 • Met: Describes escalation to senior levels / independent adjudicators: The Grievance procedure states that: 'All issues and concerns raised via this mechanism are reviewed by a senior manager in the M&S Investigation Team (part of the Corporate Governance team) who will pass it onto either the Food Group Senior Ethical Trade and Human Rights Manager or Head of Ethical Trading Clothing & Home to investigate. [...] If no agreement is forthcoming within a reasonable period of time and the investigation has been thorough and all available options have been exhausted, M&S reserves the right to decide on its actions in relation to the complaint. We will do this in consultation with the Corporate Head of Human Rights, the relevant Business Unit Director (e.g. Foods or Clothing & Home) and other senior directors (as appropriate). [...] If a party is unhappy with the outcome they would be invited to raise the issue with the Corporate Head of Human Rights who will review the case with the independent Human Rights Stakeholder Advisory Group for a final decision. If the party is still dissatisfied with the outcome and the actions taken by M&S then they can refer the issue or complaint to the relevant National Contact Point'. [Grievance Procedure, 08/2018: corporate.marksandspencer.com]
C.5	Prohibition of retaliation for raising complaints or concerns	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation against workers/stakeholders: The Grievance procedure states that: 'M&S has a strict anti-retaliation policy. If a person or organisation believes that they have been subject of retaliation because of registering a complaint with M&S directly or via one of our suppliers, they should contact us immediately and provide the specific details of what has occurred'. [Grievance Procedure, 08/2018: corporate.marksandspencer.com] • Met: Describes practical measures to prevent retaliation: The Grievance procedure states that: 'We continue to assess confidential hotlines and new innovations such a mobile technology surveys to allow grievances to be made confidentially and anonymously'. Complaints can be filed anonymously in the Safe Call webpage. [Grievance Procedure, 08/2018: corporate.marksandspencer.com] & [Safe Call_web, N/A: safecall.co.uk] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence: The People Principles indicates: 'Transparent and fair procedures for employees to raise concerns as we appreciate that there may be times when people have a problem or complaint about something to do with work. We want everyone to feel they can raise any legitimate grievances or issues without fear and in confidence. This includes encouraging informal resolution and establishing appropriate grievance mechanisms with the aim of everyone working together to find an agreeable solution'. However, no evidence found of a statement where it indicates that it will not retaliate against workers as well as stakeholders through: legal action against persons or organisations who have brought or tried to bring a case against it involving credible allegation of adverse human rights impacts, or against the lawyers representing them; firing or engaging in economic forms of retaliation against any workers or their representatives who have brought or tried to bring a case against it involving an allegation of human rights abuse and engaging in violent acts or threats to the livelihoods, careers or reputation of claimants or their lawyers. [People Principles, N/A: corporate.marksandspencer.com] • Met: Expects suppliers to prohibit retaliation against workers/stakeholders: Regarding suppliers grievance mechanisms, the Global Sourcing Principles indicates: 'This grievance mechanism must involve an appropriate level of management and address concerns promptly, using an understandable and transparent process that provides timely feedback to those concerned, without any retaliation against reporters in the form of disciplinary measures or retribution'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Complainants not asked to waive legal rights: The webpage section Responsible Sourcing and Human Rights indicates: 'We also would not require individuals to waive their legal rights to bring a claim through a judicial process as a condition of participating in a grievance / mediation process'. [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com] • Not Met: Does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Met: Cooperates with state based non judicial mechanisms: The Company indicates: 'The OECD's National Contact Points mechanism can be used in instances where individuals or organisations feel they cannot raise a concern with us directly'. [Grievance Procedure, 08/2018: corporate.marksandspencer.com]
C.7	Remedying adverse impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes approach taken to remedy adverse HRs impacts: It indicates: 'In October 2020 we were contacted by the BBC to highlight an investigation based on information from Action Aid, who had been working for 18 months interviewing female workers in the garment industry in India, addressing working conditions and employment practices generally. Workers from one of our home textile supplier factories, JVS, were included in these interviews and the issue of involuntary overtime was raised. We engaged directly with Action Aid to understand the evidence and then worked collaboratively with several other brands also sourcing from JVS. The factory in question created a comprehensive remediation plan and engaged an independent organisation to help implement improvements including restructure & training of the HR team; review and amendment of all policies and procedures; establishment of a new Grievance Committee; appointment of an Employee Engagement Manager and a Welfare Officer; and implementing an Employee Helpdesk. This comprehensive remediation plan is now well underway, and the Leadership Training Programme will continue throughout 2021'. [Modern Slavery Statement 2021, N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes changes to systems, processes and practices to prevent future impacts: In its MSA 2020, the Company discloses information about 'Operation Fort', which uncovered vulnerable victims who had been trafficked from Poland with the promise of well-paid jobs. Under the title 'Learning from Operation Fort', the Company states: 'Following the case, we have communicated to all our food suppliers that we know that modern slavery is a risk and recognise those who are proactively managing this issue. We have strengthened our Incident Control Procedure for handling cases of Modern Slavery and undertaken awareness training for our Food colleagues on modern slavery and their responsibilities'. [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com] • Met: Describes approach to monitoring/implementing agreed remedy: The Grievance procedure states that: 'A time period and monitoring plan must be assigned to all corrective actions and other outcomes, including responsibility for monitoring. In some cases a 3rd party can be used for support with monitoring the implementation of corrective action plans'. [Grievance Procedure, 08/2018: corporate.marksandspencer.com] • Not Met: Describes approach to learning from incidents if no adverse impacts identified
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 2021/22 Modern Slavery Statement indicates: 'This year, nine cases of potential indicators of modern slavery were brought to our attention and, following investigation, none resulted in us finding instances of modern slavery, but one case did highlight evidence of exploitation [...]'. The Company breaks down the figures between the different contact channels. It includes: Supplier Partner, Modern Slavery and Exploitation Helpline Business Portal, Worker voice programme. However, no further information found including the number of grievances about human rights issues filed, addressed or resolved [beyond modern slavery] and outcomes achieved for its own workers, for external individuals and communities that may be adversely impacted by the Company. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] • Not Met: Example of how lessons from mechanism improved HRs management system

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result: The 2022-23 Modern Slavery Statement adds: 'Our grievance policy was last updated in July 2022 and it is regularly reviewed to ensure it remains compliant with the ACAS Grievance Procedure and best practice. Whilst the review did not identify any immediate opportunities to improve the process, it did identify potential opportunities to use the data we gather in a more effective way to help guide decision making across the business'. However, no further description found of the processes to review the effectiveness of the grievance mechanisms, nor any changes made to improve it based on the review. [2022-23 Modern Slavery Statement, 2023: corporate.marksandspencer.com] • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

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

D.1 Food and Agricultural Products

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.b	Living wage (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on living wage in supplier codes and contracts: The Company's Global Sourcing Principles states: 'All workers are entitled to fair and equal compensation, which at least meets the legal minimum wage, industry standards, or negotiated wages and includes all legally mandated benefits (medical insurance, social insurance, pension). [...] Supplier partners must pay a fair wage and benefits, ensuring that workers' wages meet basic needs and uphold the right for an adequate standard of living as described in the Universal Declaration of Human Rights. Supplier partners must have a transparent process to ensure that workers fully understand the wages that they receive'. These standards are contractual according to the same document. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Met: Describes work with suppliers on living wage: According to the 2022 Sustainability Report: 'With the support of IDH, the Sustainable Trade Initiative, we have begun reviewing our banana supply chain to understand wage levels. Our supplier partners in five countries of origin (Ecuador, Dominican Republic, Ghana, Costa Rica and Cote D'Ivoire) have completed a worker salary assessment. We will next verify this information and then use the information to understand the gap that we have per origin to reach the living wage. Over the next year with IDH we will then review what actions we can take on our own and work with others to reduce the gap'. Also, The 2023 Sustainability Report notes: 'In January 2023, we signed up to the "UK Retailer Commitment on Living Wages in Banana Supply Chains" with a commitment for workers in our banana supply chains to receive a living wage by 2027 alongside our retailer partners. The commitment is coordinated by IDH (the Sustainable Trade Initiative) and is supported by partners across the industry'. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] & [2023 Sustainability Report, 2023: corporate.marksandspencer.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
D.1.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes practices to avoid price or short notice requirements that undermine HRs: The 2022 Sustainability Report indicates: 'Building on the "People Behind the Product" training, we have gone further with tailored training for our food buying teams on human rights risks in their day-to-day decisions. The first two-hour interactive course is sponsored by our Food Commercial Director and uses case studies from our own supply chain; it was attended by 65 of our commercial buyers. The training is part of a broader programme of responsible sourcing training that we will deliver over the next year'. However, although the Company provides human rights training for their commercial buyers, it is not clear the actual content of the training, including whether it includes practices to avoid price or short notice requirements or other business considerations undermining human rights. [Sustainability Report 2022, N/A: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes practices to pay suppliers in line with agreed timeframes: The webpage section Responsible Sourcing and Human Rights indicates: 'We strive to be a fair partner through our purchasing practices – paying a fair price to suppliers, supporting local communities and ensuring good working conditions for everyone working in our business and supply chains. This principle is still at the heart of how we do business today'. However, no description found of the practices it adopts to pay suppliers in line with agreed timeframe and for the amount agreed in the payment terms. Previous assessment was based on evidence which no longer seem to be available. [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com] • 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: The Global Sourcing Principles indicates: 'We will keep our buying practices under review and ensure that our behaviour supports supplier partners in complying with our Principles'. However, no example found of how it assessed, addressed, and made changes to its purchasing practices to avoid undermining its human rights commitments. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]
D.1.3	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 webpage section Responsible Sourcing and Human Rights indicates: 'Since 2016, we have published data within the M&S Interactive Supply Chain Map, disclosing our Tier 1 supply chain across Food and C&H. This scope also includes some raw materials, including wool, man-made cellulosic fibres, beef, fish & seafood, dairy, tea and coffee. The map highlights production countries as well as individual factory locations and profiles for sites used by our direct suppliers'. The map highlights production countries as well as Aquaculture & fisheries and 202 livestock farms. It also contains information on food [720 factories in 46 territories] and drink [196 factories in 23 territories] factories. [Map_web, N/A: interactivemap.marksandspencer.com] & [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.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 interactive map discloses information on 720 food factories in 46 territories, and on 196 drink factories in 23 territories factories. The map discloses general information about the factories, including name and address. As for its Aquaculture & fisheries and 202 livestock farms, name and address do not seem to be available. No information on vegetable production found in the map. It is not clear if 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. Previous assessment was based on evidence which no longer seem to be available. The Company is expected to include indirect suppliers in its disclosure. Previous assessment was based on evidence which no longer seem to be available. [Map_web, N/A: interactivemap.marksandspencer.com] & [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com] • Not Met: Discloses direct or indirect suppliers involved in higher-risk activities
D.1.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on child labour in supplier codes and contracts: The Company's Global Sourcing Principles state: 'Supplier partners must not use or exploit child labour. Supplier partners must not employ any person below i) the legal minimum age for employment applicable to the supplier; or ii) the age of completion of compulsory education. A supplier must not employ a person under the age of 15 in any circumstances, even if local legislation allows for lower limits, and must always implement robust age verification checks to ensure these principles are upheld. Young workers between 15 and 18 years may only be employed with tasks that do not interfere with their physical and mental development and education'. Also: 'vulnerable groups such as but not limited to [...] the youth, [...] can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. These standards are contractual according to the same document. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes work with suppliers on eliminating child labour: The company reports work carried out in the agricultural supply chain. The first results are: training provided in partnership with UNICEF to 89 supplier partners colleagues on decent work, child labour, hazardous work for children, and child protection [...]; 1,000 school support kits, 100 food kits, and 1,500 hygiene kits were provided to the families of workers to protect from Covid-19 and facilitate children's attendance at school'. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of child labour in supply chain • Not Met: Analysis of trends demonstrating progress
D.1.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on debt/fees in supplier codes and contracts: The Company's Global Sourcing Principles include debt bondage guidelines which state that: 'No bonded, indentured, forced, or slave labour, labour conducted by prisoners, or labour engaged through human trafficking, in own operations or in the supply chain is tolerated. Workers must not be charged recruitment or employment fees of any kind. Workers' freedom of movement will be unrestricted in both their workplace and living quarters and workers' personal documents must not be retained'. Regarding agency employed workers: 'Agencies providing workforce recruitment and employment services are expected to act ethically and in respect of all international and national laws. Candidates and workers should never pay or bear recruitment or employment fees'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Met: Describes work with suppliers on debt/fees for job seekers/workers: In its MSA 2020, the Company reports: 'We also continue to support suppliers and partners to embed responsible recruitment practices, as founders of the Responsible Recruitment Toolkit, developed in 2018' [used the Responsible Recruitment Toolkit to build capability, self-assess and report progress across all areas of responsible recruitment] Regarding some of its food supplier training, the 2021/22 Modern Slavery Statement indicates: 'M&S is a sponsor of the Responsible Recruitment Toolkit (RRT), which enables our suppliers to access a variety of tools and resources to manage responsible recruitment. This year 101 of our supplier partners have accessed the programme and 168 individuals have completed an RRT training course'. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] & [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com] <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.1.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on paying in full and on time in supplier codes and contracts: The Global Sourcing Principles indicates: 'All workers are entitled to fair and equal compensation, which at least meets the legal minimum wage, industry standards, or negotiated wages and includes all legally mandated benefits (medical insurance, social insurance, pension). All overtime work shall be compensated at a premium rate according to legal requirements. Deduction in wages shall not be used as a disciplinary practice'. These standards are contractual according to the same document. However, no provisions requiring suppliers to pay workers in full and on time found. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Not Met: Describes work with suppliers on paying workers regularly, in full and on time: The 2021/22 Modern Slavery Statement indicates cases of non-compliance found during audits to its food suppliers related to: 'withholding payment of wages [...]. In all instances, we have verified evidence of suppliers putting corrective actions in place or we are continuing to work with suppliers to agreed timescales to achieve this'. However, it is not clear how the Company proactively works with supply chain to improve their practices in relation to paying workers in full and on time. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] <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 • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on free movement in supplier codes and contracts: The Company's Global Sourcing Principles states: 'Workers' freedom of movement will be unrestricted in both their workplace and living quarters and workers' personal documents must not be retained'. Regarding Responsible Recruitment (Agency/Indirectly employed workers): 'Agencies providing workforce recruitment and employment services are expected to act ethically and in respect of all international and national laws. Candidates and workers should [...] always retain control of their travel and ID documents[...]'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Not Met: Describes working with suppliers on free movement of workers: The document Responding to Stakeholder Concerns notes: 'in 2018 we published our Forced Labour Toolkit for International Suppliers and Partners where we provide further guidance on our expectations. This includes stating that forced labour extends to scenarios where workers are restricted in their movements or confined to a workplace or accommodation'. However, no further details found, including how it is currently working with agricultural supply chain suppliers specifically on freedom of movement of workers. [Responding to Stakeholder Concerns, 07/2022: corporate.marksandspencer.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
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on FoA/CB in suppliers codes and contracts: The Company's Global Sourcing Principles states: 'Supplier partners must respect their workers' right to freedom of association, including to form or join associations of their own choice and bargain collectively on all work-related issues. In cases where local law restricts this right, parallel means of free association should be allowed. No employees should be discriminated or unfairly disciplined against based on their membership of a union or association'. These standards are contractual according to the same document. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Not Met: Describes work with suppliers on FoA/CB: The 2022 Sustainability Report notes: 'We want to ensure that everyone in our supply chain has a voice and there is a culture of open dialogue and continuous improvement. We believe workers' rights to freedom of association must be respected. Freedom of association, i.e. the right of workers and employers to form and join organisations of their own choosing, is an integral part of a free and open society'. However, it is not clear how it works actively to support the practices of its suppliers in relation to freedom of association and collective bargaining beyond monitoring compliance. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] <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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on H&S in supplier codes and contracts: The Company's Global Sourcing Principles outlines the following: 'Supplier partners must provide a healthy, safe, and clean workplace for all workers and comply with all applicable laws on occupational health and safety. Supplier partners must follow a clear set of procedures regulating occupational health and safety to prevent, address, and mitigate health and safety risks and accidents. Appropriate and effective personal protective equipment must be provided as needed and free of charge. Supplier partners must assign the responsibility for health and safety to a senior management representative. Supplier partners must provide adequate safeguards against emergency including fire, and must ensure strength, stability and safety of buildings and equipment, including residential facilities where provided. Supplier partners must carry out regular risk assessments and provide regular health and safety training to workers and management. Supplier partners must provide access to adequate medical assistance and facilities'. The Company's Global Sourcing Principles outlines the following: 'Supplier partners must provide a healthy, safe, and clean workplace for all workers and comply with all applicable laws on occupational health and safety. Supplier partners must follow a clear set of procedures regulating occupational health and safety to prevent, address, and mitigate health and safety risks and accidents. Appropriate and effective personal protective equipment must be provided as needed and free of charge. Supplier partners must assign the responsibility for health and safety to a senior management representative. Supplier partners must provide adequate safeguards against emergency including fire, and must ensure strength, stability and safety of buildings and equipment, including residential facilities where provided. Supplier partners must carry out regular risk assessments and provide regular health and safety training to workers and management. Supplier partners must provide access to adequate medical assistance and facilities'. These standards are contractual according to the same document. [Grievance Procedure, 08/2018: corporate.marksandspencer.com] • Not Met: Discloses injury rate or lost days in supply chain in last reporting period • Not Met: Discloses fatalities for workers in supply chain in last reporting period • Not Met: Discloses occupational disease rate in supply chain in last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes work with suppliers of H&S: Regarding seasonal worker health and safety in Turkey, the Company indicates: 'we have collaborated with Fair Labor Association, seven brands and 20 Turkish supplier partners of six agricultural commodities. The "Harvest for the Future" programme aims to support and guide our sultana and raisin supply chain partners to ensure good working conditions for the seasonal workforce. The first results are: training provided in partnership with UNICEF to 89 supplier partners colleagues on decent work, child labour, hazardous work for children, and child protection [...]; 1,000 school support kits, 100 food kits, and 1,500 hygiene kits were provided to the families of workers to protect from Covid-19 and facilitate children's attendance at school'. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] • Not Met: Assessment of scope of H&S issues in supply chain • Not Met: Analysis of trends demonstrating progress
D.1.8.b	Land rights: Land acquisition (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on land and tenure rights in supplier codes and contracts: The Company's Global Sourcing Principles indicates: 'We expect all supplier partners to adhere to the practice of free and prior informed consent (FPIC) when using, leasing, and purchasing land. Supplier partners must conform to local, national, and international standards of land tenure when working in communities and apply due diligence on property and land titles'. These standards are contractual according to the same document. However, no requirements to negotiate with tenure rights holders to provide adequate compensation or requested alternatives to financial compensation, particularly for vulnerable groups, found in its supplier code of conduct. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Not Met: Describes work with suppliers on land issues <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requirement for suppliers to provide compensation in resettlement • Not Met: Assessment of scope of land rights issues in supply chain • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.9.b	Water and sanitation (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on access to water and sanitation in supplier codes and contracts: The Company's Global Sourcing Principles states that 'Supplier partners must ensure that water is used efficiently, and that supplier partners' operations do not negatively affect access to safe water for the communities, in which their operations are located, both now and in the future. This is particularly important in water stressed areas. No contaminated or toxic wastewater should be discharged into the environment and neighbouring communities. Supplier partners are expected to put in place systems for water efficiency and wastewater treatment and are required to monitor and test the quality of the effluent for pollution'. These standards are contractual to all suppliers. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Met: Describes work with suppliers on access to water: It indicates: 'In 2020, the SAI Platform Doñana Berry project completed, which we supported for over five years. The project focused on supporting sustainable berry production in the Doñana region in southern Spain, with an emphasis on reducing water use. The Doñana project enabled collective action such as engaging authorities on water governance and through training, and monitoring programmes supported water savings equivalent to 343 Olympic swimming pools. We continue to collaborate with the wider industry and are a part of the WRAP Courtauld Commitment 2025 Water Ambition alongside other UK brands and retailers, directly supporting water stewardship projects in the UK and South Africa'. [Plan A Report 2021, 02/06/2021: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of water and sanitation issues in supply chain • Not Met: Analysis of trends demonstrating progress
D.1.10.b	Women's rights (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 women's rights in supplier codes and contracts: The Company's Global Sourcing Principles are contractual and apply to the entire business. Within these principles: 'Supplier partners must ensure that men and women receive equal pay and conditions for the same type of work'. Also: 'Vulnerable groups such as but not limited to women, [...] can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. However, no information found relating to elimination of safety concerns particular relevant among women workers and to ensure equal opportunities throughout all levels of employment. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Not Met: Describes work with suppliers on women's rights: The webpage section Responsible Sourcing and Human Rights in Food indicates: 'The Kenyan flower industry is worth \$1.15bn annually, employing 150,000 people and 2 million more indirectly. But the Covid-19 pandemic devastated the industry, with up to 50 tonnes of flowers a day being destroyed in March 2020. 50,000 people lost their jobs instantly, and had no financial safety net. Those who kept their jobs often lacked PPE and access to water. Women – around 65% of the workforce – were disproportionately affected. To support the industry, we worked alongside MM Flowers, the Fairtrade Foundation, Coventry University, Co-op and Tesco for 12 months to improve the situation. 68 farms were covered by this collaborative project, with 6,000 workers offered health packs that could protect them from Covid-19. The project also worked on improving food security and enhancing worker voice, and helped workers to diversify their farms and undertake other income-generating activities. Retailer roundtables included procurement and growers, and recommendations on policy were delivered to the Kenyan and UK governments, proposing action in four areas to build up the resilience of Kenya's flower industry: emergency preparedness, living wages, climate change and gender equality'. However, no evidence was found on whether the Company's actions are targeted towards supporting women or women's rights. [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of women's rights issues in supply chain • Not Met: Analysis of trends demonstrating progress

D.2 Apparel

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.1.b	Living wage (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on living wage in supplier codes and contracts: The Company's Global Sourcing Principles states: 'All workers are entitled to fair and equal compensation, which at least meets the legal minimum wage, industry standards, or negotiated wages and includes all legally mandated benefits (medical insurance, social insurance, pension). [...] Supplier partners must pay a fair wage and benefits, ensuring that workers' wages meet basic needs and uphold the right for an adequate standard of living as described in the Universal Declaration of Human Rights. Supplier partners must have a transparent process to ensure that workers fully understand the wages that they receive'. These standards are contractual according to the same document. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Not Met: Describes work with suppliers on living wage: The 2021/22 Modern Slavery Statement indicates: 'Issues around the minimum wage for workers in the Karnataka region of India have been ongoing since April 2020. Non-payment of the Variable Dearness Allowance (VDA) in Karnataka is a multi-sector issue, not limited to the garment industry, and the case being heard by the High Court of Karnataka relating to the re-payment of VDA was postponed multiple times. We recognise the increased risk of forced labour and exploitation as a result of delayed or unpaid wages. We worked with the ETI and Brands Ethical Working Group to insist that all workers in Karnataka be paid the Mandatory Minimum Wage and all arrear payments of VDA. We engaged our suppliers in the state directly, making clear our expectation that these conditions be met with immediate effect. We also collaborated with other stakeholders to lobby for a pay ruling and support of the court hearings in order to get a resolution. In February 2022, we reached a successful resolution, and due to pressure from the Brands Ethical Working Group and external stakeholders, all of our suppliers committed to repay VDA wage increases for both 2020 and 2021, regardless of any outstanding court decision'. However, although the Company presents a case where it has helped to correct a minimum wage situation, it is not clear how it proactively works to support the payment of a living wage by its suppliers. The Company has provided comments to CHRB regarding this indicator making reference to the "UK Retailer Commitment on Living Wages in Banana Supply Chains". However, this subindicator looks for evidence of work done to support the payment of a living wage by its apparel suppliers. Agricultural supply chain is assessed in D.1 section. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] & [2023 Sustainability Report, 2023: corporate.marksandspencer.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
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: In its 2022 Sustainability Report, it indicates: 'Building on the "People Behind the Product" training, we have gone further with tailored training for our food buying teams on human rights risks in their day-to-day decisions. The first two-hour interactive course is sponsored by our Food Commercial Director and uses case studies from our own supply chain; it was attended by 65 of our commercial buyers. The training is part of a broader programme of responsible sourcing training that we will deliver over the next year'. However, although the Company provides human rights training for their commercial buyers, the methodology is looking for actual practices adopted to avoid price or short notice requirements or other business considerations undermining human rights in apparel supply chain. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] • Not Met: Describes practices to pay suppliers in line with agreed timeframes: The webpage section Responsible Sourcing and Human Rights indicates: 'We strive to be a fair partner through our purchasing practices – paying a fair price to suppliers, supporting local communities and ensuring good working conditions for everyone working in our business and supply chains. This principle is still at the heart of how we do business today'. However, no description found of the practices it adopts to pay suppliers in line with agreed timeframe and for the amount agreed in the payment terms. Previous assessment was based on evidence which no longer seem to be available. [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Reviews own operations to mitigate negative impact of purchasing practices Score 2 • Not Met: Meets all requirements under score 1 • Not Met: Example of assessing and changing of purchasing practices: The Global Sourcing Principles indicates: 'We will keep our buying practices under review and ensure that our behaviour supports supplier partners in complying with our Principles'. However, no example found of how it assessed, addressed, and made changes to its purchasing practices to avoid undermining its human rights commitments. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com]
D.2.3	Mapping and disclosing the supply chain	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Identifies direct and indirect suppliers including manufacturing sites: The webpage section Responsible Sourcing and Human Rights indicates: 'Since 2016, we have published data within the M&S Interactive Supply Chain Map, disclosing our Tier 1 supply chain across Food and C&H. This scope also includes some raw materials, including wool, man-made cellulosic fibres, beef, fish & seafood, dairy, tea and coffee. The map highlights production countries as well as individual factory locations and profiles for sites used by our direct suppliers'. The map highlights production countries as well as 683 factories in 30 territories. [Map_web, N/A: interactivemap.marksandspencer.com] & [Responsible Sourcing and Human Rights_web, N/A: corporate.marksandspencer.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: It has disclosed an Interactive map, it discloses 683 factories in 30 territories for its clothing and home suppliers. It also includes information on wool sourcing. It discloses names and specific locations. However, it is not clear if 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. The Company is expected to include indirect suppliers (beyond wool sourcing) in its disclosure. Previous assessment was based on evidence which no longer seem to be available. [Map_web, N/A: interactivemap.marksandspencer.com] • 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: Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on child labour in supplier codes and contracts: The Company's Global Sourcing Principles state: 'Supplier partners must not use or exploit child labour. Supplier partners must not employ any person below i) the legal minimum age for employment applicable to the supplier; or ii) the age of completion of compulsory education. A supplier must not employ a person under the age of 15 in any circumstances, even if local legislation allows for lower limits, and must always implement robust age verification checks to ensure these principles are upheld. Young workers between 15 and 18 years may only be employed with tasks that do not interfere with their physical and mental development and education'. Also: 'vulnerable groups such as but not limited to [...] the youth, [...] can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. These standards are contractual according to the same document. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes work with suppliers on eliminating child labour • Not Met: Assessment of scope of child labour in supply chain • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.5.b	Prohibition of forced labour: Recruitment fees and costs (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 debt/fees in supplier codes and contracts: The Company's Global Sourcing Principles include debt bondage guidelines which state that: 'No bonded, indentured, forced, or slave labour, labour conducted by prisoners, or labour engaged through human trafficking, in own operations or in the supply chain is tolerated. Workers must not be charged recruitment or employment fees of any kind. Workers' freedom of movement will be unrestricted in both their workplace and living quarters and workers' personal documents must not be retained'. Regarding agency employed workers: 'Agencies providing workforce recruitment and employment services are expected to act ethically and in respect of all international and national laws. Candidates and workers should never pay or bear recruitment or employment fees'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Not Met: Describes work with suppliers on debt/fees for job seekers/workers: In its MSA 2020, the Company reports: 'We also continue to support suppliers and partners to embed responsible recruitment practices, as founders of the Responsible Recruitment Toolkit, developed in 2018' [used the Responsible Recruitment Toolkit to build capability, self-assess and report progress across all areas of responsible recruitment]. The 2020/21 Modern Slavery Statement explains its Responsible Recruitment Toolkit: 'Intended to support M&S suppliers and partners to implement a strategy for their business and their supply chains to tackle modern slavery'. However, no further details found in last three reporting years on how this toolkit is implemented by apparel suppliers in relation to debt and fees. [Modern Slavery Statement 2021, N/A: corporate.marksandspencer.com] & [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: 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"> • Not Met: Requirements on paying in full and on time in supplier codes and contracts: The Global Sourcing Principles indicates: 'All workers are entitled to fair and equal compensation, which at least meets the legal minimum wage, industry standards, or negotiated wages and includes all legally mandated benefits (medical insurance, social insurance, pension). All overtime work shall be compensated at a premium rate according to legal requirements. Deduction in wages shall not be used as a disciplinary practice'. These standards are contractual according to the same document. However, no provisions requiring suppliers to pay workers in full and on time found. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] • Met: Describes work with suppliers on paying workers regularly, in full and on time: The Company indicates: 'Issues around the minimum wage for workers in the Karnataka region of India have been ongoing since April 2020. Non-payment of the Variable Dearness Allowance (VDA) in Karnataka is a multi-sector issue, not limited to the garment industry, and the case being heard by the High Court of Karnataka relating to the re-payment of VDA was postponed multiple times. [...] We worked with the ETI and Brands Ethical Working Group to insist that all workers in Karnataka be paid the Mandatory Minimum Wage and all arrear payments of VDA. We engaged our suppliers in the state directly, making clear our expectation that these conditions be met with immediate effect. We also collaborated with other stakeholders to lobby for a pay ruling and support of the court hearings in order to get a resolution. In February 2022, we reached a successful resolution, and due to pressure from the Brands Ethical Working Group and external stakeholders, all of our suppliers committed to repay VDA wage increases for both 2020 and 2021, regardless of any outstanding court decision'. [2021/22 Modern Slavery Statement, 2022: asset1.cxnmarksandspencer.com] <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 • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
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 Company's Global Sourcing Principles states: 'Workers' freedom of movement will be unrestricted in both their workplace and living quarters and workers' personal documents must not be retained'. Regarding Responsible Recruitment (Agency/Indirectly employed workers): 'Agencies providing workforce recruitment and employment services are expected to act ethically and in respect of all international and national laws. Candidates and workers should [...] always retain control of their travel and ID documents[...]'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] Not Met: Describes working with suppliers on free movement of workers: The document Responding to Stakeholder Concerns notes: 'in 2018 we published our Forced Labour Toolkit for International Suppliers and Partners where we provide further guidance on our expectations. This includes stating that forced labour extends to scenarios where workers are restricted in their movements or confined to a workplace or accommodation'. However, no further details found, including how it is currently working with apparel supply chain suppliers specifically on freedom of movement of workers. [Responding to Stakeholder Concerns, 07/2022: corporate.marksandspencer.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
D.2.6.b	Freedom of association and collective bargaining (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Requirements on FoA/CB in suppliers codes and contracts: The Company's Global Sourcing Principles states: 'Supplier partners must respect their workers' right to freedom of association, including to form or join associations of their own choice and bargain collectively on all work-related issues. In cases where local law restricts this right, parallel means of free association should be allowed. No employees should be discriminated or unfairly disciplined against based on their membership of a union or association'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] Met: Describes work with suppliers on FoA/CB: The document Responding to Concerns discloses the case of a footwear factory in China where workers seem to have being dismissed as a result of a strike, including the vice-chair of the trade union: 'As a result of this case we developed a Workplace Communications Module which has been implemented in many of our sourcing countries, specifically China and over 113,000 workers and managers have attended the training'. [Responding to Stakeholder Concerns, 07/2022: corporate.marksandspencer.com] <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
D.2.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Requirements on H&S in supplier codes and contracts: The Company's Global Sourcing Principles outlines the following: 'Supplier partners must provide a healthy, safe, and clean workplace for all workers and comply with all applicable laws on occupational health and safety. Supplier partners must follow a clear set of procedures regulating occupational health and safety to prevent, address, and mitigate health and safety risks and accidents. Appropriate and effective personal protective equipment must be provided as needed and free of charge. Supplier partners must assign the responsibility for health and safety to a senior management representative. Supplier partners must provide adequate safeguards against emergency including fire, and must ensure strength, stability and safety of buildings and equipment, including residential facilities where provided. Supplier partners must carry out regular risk assessments and provide regular health and safety training to workers and management. Supplier partners must provide access to adequate medical assistance and facilities'. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.com] Not Met: Discloses injury rate or lost days in supply chain in last reporting period Not Met: Discloses fatalities for workers in supply chain in last reporting period Not Met: Discloses occupational disease rate in supply chain in last reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes work with suppliers of H&S: According to its 2022 Sustainability Report, in Bangladesh: 'We also participated in several projects in the Foreign and Commonwealth Development Office Covid-19 Vulnerable Supply Chains Facility (VSCF) fund in Bangladesh. VSCF aimed to form partnerships with businesses and NGOs rapidly, to respond to the financial challenges from Covid-19 and help with longer-term resilience. In one VSCF project, M&S partnered with CARE to address the health impacts of the pandemic on 80,000 garment workers and their communities. Working across 15 communities, the project strengthened urban primary healthcare systems by maintaining health clinics, providing support for Covid-19 testing and quarantining, setting up digital wellbeing centres, training local health "champions", and educating factory workers and management on risks of sexual harassment and violence to women. The results showed that 98% of all factory staff surveyed reported a safer working environment. In addition they saw an increase in health and hygiene measures by factory workers, and the delivery of guidance combatting gender based violence to 73,000 workers in 25 factories'. The webpage section Responsible Sourcing and Human Rights in Clothing and Home contains information on the same health programme: 'In response to the Covid-19 health impacts on workers and communities in Bangladesh, we worked with CARE International on a project to address low vaccine uptake by urban marginalised populations. Together, we set out to ensure all 100,000 workers in 34 factories in Gazipur had access to the vaccine. CARE ran awareness training and provided electronic registration and vaccination certificates for the workers. To date, over 88,000 workers have now received at least one dose of the Covid-19 vaccine, and 156 factory medical staff members have received training'. Also: 'Targeting women garment workers and their communities, our health projects have delivered immediate and midterm interventions, to support and re-stabilise community health care systems and services, deliver targeted health messaging and communications in and around factories, and build community-level capacity for collective action. The projects complement workplace safety guidelines already being implemented in factories and a result of these interventions, the garment supply chain benefits from safer working conditions, reduced absenteeism and improved productivity'. [Responsible Sourcing and HR in Clothing and Home_web, N/A: corporate.marksandspencer.com] & [Sustainability Report 2022, N/A: corporate.marksandspencer.com] • Not Met: Assessment of scope of H&S issues in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.8.b	Women's rights (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on women's rights in contracts/codes with suppliers: The Company's Global Sourcing Principles are contractual and apply to the entire business. Within these principles: 'Supplier partners must ensure that men and women receive equal pay and conditions for the same type of work'. Also: 'Vulnerable groups such as but not limited to women, [...] can be disproportionately impacted by negative human rights abuses. Supplier partners must carry out risk assessment as part of their due diligence to ensure heightened protection, and remedy for these vulnerable people'. However, no information found relating to elimination of safety concerns particular relevant among women workers and to ensure equal opportunities throughout all levels of employment. [Global Sourcing Principles, 01/2023: corporate.marksandspencer.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 Responsible Sourcing and Human Rights in Clothing and Home indicates: 'We also participated in several projects in the Foreign and Commonwealth Development Office Covid-19 Vulnerable Supply Chains Facility (VSCF) fund in Bangladesh. VSCF aimed to form partnerships with businesses and NGOs rapidly, to respond to the financial challenges from Covid-19 and help with longer-term resilience. In one VSCF project, M&S partnered with CARE to address the health impacts of the pandemic on 80,000 garment workers and their communities. Working across 15 communities, the project strengthened urban primary healthcare systems by [...] educating factory workers and management on risks of sexual harassment and violence to women'. As for its gender empowerment programmes, it notes: 'Key initiatives include helping female workers build communication skills, manage their money, maintain good health, and plan for the future. Starting in 2022, the second phase of POWER helps women build on the work done so far, taking on new responsibilities at work and leadership roles, both in and out of the factory. The programme offers training in gender and life skills, and identifies technical skills required for progression. The first cohort includes 16 manufacturing units, 16 peer trainers and 1,700 workers'. [Responsible Sourcing and HR in Clothing and Home_web, N/A: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • 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 Company's Global Sourcing Principles states: 'The maximum regular working week must not exceed 48 hours, and weekly overtime must not exceed 12 hours. Workers shall have the right to a minimum of one day off every 7 days. Pregnancy, parental and sick leave, holiday and time off shall be provided to all workers in accordance with applicable legislation, local traditions, and standards. If working hours exceed 60 hours in a single week it may only be allowed in exceptional circumstances where any of the following are met: this is allowed by national law; this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; appropriate safeguards are taken to protect the workers' health and safety; and the employer can demonstrate this'. These standards are contractual according to the same document. [Global Sourcing Principles, 04/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes work with suppliers on working hours • Not Met: Assessment of scope of excessive working hours in supply chain • Not Met: Analysis of trends demonstrating progress

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Working Hours • Headline: Marks & Spencer among others accused of overworking and underpaying workers in Portugal • Story: On January 25, 2022, The Guardian reported that workers in Portugal supplying berries destined to Marks & Spencer (M&S), Waitrose and Tesco allege exploitative conditions. <p>According to an investigation by The Guardian, farm workers in Portugal claimed to have been working illegally long hours for less than the minimum wage. Speaking anonymously, for fear of retribution from their employers, workers claimed the hours listed on their payslips were often fewer than the hours they had actually worked.</p> <p>In two visits between September and November 2021, the Guardian spoke with more than 40 men and women from India and Nepal, employed either directly or through intermediary agencies, on farms across Odemira, a region to the south of Portugal.</p> <p>The Guardian also saw seven payslips that appear to show people working beyond the maximum amount of overtime allowed on farms that supply Driscoll's, which in turn supplies the three companies. One employee worked more than 300 extra hours a month, according to their payslips, far above the 60 hours a week allowed in Odemira by Portuguese law.</p> <p>Adding to that, the legal minimum wage for agricultural workers in the region in 2021 was EUR 680 a month, but the Guardian has seen 14 payslips dated from May 2021 onwards which appear to show workers earning the general Portuguese national minimum wage for 2021 of EUR 665 a month.</p> <p>The Guardian added that the long hours and low wages seen in payslips appear to breach the worker welfare standards of Tesco, M&S and Waitrose, and their supplier Driscoll's. [The Guardian, 25/01/2022, "Workers paid less than minimum wage to pick berries destined for UK supermarkets": theguardian.com]</p>
E(1).1	The company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: Marks & Spencer reportedly investigated the claims made and added that audits were conducted to ensure the compliance of its suppliers. The Company reportedly told media that it still does business with Driscoll's Portuguese operations. [The Grocer, 23/11/2022, "Mass arrests of human trafficking suspects on Portuguese farms": thegrocer.co.uk] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response
E(1).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: Marks & Spencer stated that it conducted audits, however, no information was found on whether it made changes to its operations or management system. • Not Met: Stakeholder input to steps taken
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> • Area: Working hours • Headline: Mark & Spencer among others face allegations of worker exploitation in India

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Story: On November 17, 2020, press sources reported workers at Indian factories supplying Marks & Spencer (M&S), Tesco, Sainsbury's and Ralph Lauren are accused of alleged workers' exploitation. <p>According to the press, Supermarket supplier workers in India reportedly said they do not get toilet breaks or sufficient breaks to drink water or eat lunch. They alleged were forced to work overtime, while another said managers sometimes stand behind staff in the canteen and blow a whistle to signal the end of the lunch break.</p> <p>The retailers told the broadcaster that they were concerned about the allegations and will investigate. [City AM, 17/11/2020, "Tesco, M&S and Sainsbury's face allegations of worker exploitation in India": cityam.com] [Dailymail, 17/11/2020, "Exploited' workers at Indian factories supplying Tesco, Sainsbury's, M&S and Ralph Lauren say they don't get toilet breaks and are being made to sleep on factory floors": dailymail.co.uk] [BBC, 17/11/2020, "Indian factory workers supplying major brands allege routine exploitation": bbc.com]</p>
E(2).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Public response: Marks & Spencer said it "undertook an immediate unannounced audit" in the wake of the claims. The company said it "identified overtime working practices that are not acceptable", but disputed worker accounts about access to toilet breaks and water. <p>The company also said it had a "robust" plan in place and would be "undertaking regular unannounced audits to ensure its implementation". [BBC, 17/11/2020: bbc.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: Marks & Spencer addressed all aspects of the allegation.
E(2).2	The company has investigated and taken appropriate action	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The company stated it undertook an audit in the wake of the claims, however, it did not mention engagement with the affected stakeholders to be a part of it and there is no evidence that the company indeed engaged with stakeholders. <p>The company stated further that it "engaged directly with Action Aid to understand the evidence and then worked collaboratively with several other brands also sourcing from JVS." However, there is no indication that the affected stakeholders mandated Action Aid to speak for them or represent their position. Therefore, Action Aid is not considered a legitimate representative of the affected stakeholders and the engagement of the company with this organisation does not meet the requirements for this datapoint. [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com]</p> <ul style="list-style-type: none"> • Met: Identified cause: Marks & Spencer states that its supplier "created a comprehensive remediation plan and engaged an independent organisation to help implement improvements including restructure & training of the HR team; review and amendment of all policies and procedures; establishment of a new Grievance Committee; appointment of an Employee Engagement Manager and a Welfare Officer; and implementing an Employee Helpdesk." This set of targeted remedial measures demonstrates the identification of root causes of the negative human rights impacts. [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: Marks & Spencer also clarified that the "comprehensive remediation plan is now well underway, and the Leadership Training Programme will continue throughout 2021". [Modern Slavery Statement 2020, 06/2020: corporate.marksandspencer.com] • Not Met: Stakeholder input to steps taken
E(2).3	The company has engaged with affected stakeholders to provide for or	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: Marks & Spencer declared that it worked to improve conditions after auditing the factories and that the supplier factory created a targeted remediation plan. However there is no evidence of remedy being provided to affected stakeholders for the harm done.

Indicator Code	Indicator name	Score (out of 2)	Explanation
	cooperate in remedy(ies)		<ul style="list-style-type: none"> • Not Met: Evidence for lack of Impact or link Score 2 • Not Met: Remedy satisfactory to stakeholders: Marks & Spencer declared that it worked to improve conditions after auditing the factories and that the supplier factory created a targeted remediation plan. However there is no evidence of remedy being provided to affected stakeholders for the harm done. • Not Met: Remedy delivered: Marks & Spencer declared that it worked to improve conditions after auditing the factories and that the supplier factory created a targeted remediation plan. However there is no evidence of remedy being provided to affected stakeholders for the harm done. • Not Met: Independent remedy process used
E(3).0	Serious allegation No 3		<ul style="list-style-type: none"> • Area: Forced labour • Headline: Marks & Spencer among companies accused of using suppliers linked to forced labour in China • Story: On March 1st., 2020, the Australian Strategic Policy Institute (ASPI) released a report that named Marks & Spencer among 83 other companies benefiting from the use of potentially abuse labour transfer programs. <p>According to the report, more than 80,000 Uighur residents and former detainees from the north-western region of Xinjiang, China have been transferred to factories, implicating global supply chains. It is alleged that Muslim minorities are thought to be working in forced labour conditions across the country.</p> <p>The ASPI report said that workers live in segregated dormitories, are required to study Mandarin and undergo ideological training. The workers were transferred out of Xinjiang between 2017 and 2019, claiming that people are being effectively "bought" and "sold" by local governments and commercial brokers. ASPI used open-source public documents, satellite imagery, and media reports and identified 27 factories in nine Chinese provinces that have used labourers.</p> <p>ASPI researchers stated: "This report exposes a new phase in China's social re-engineering campaign targeting minority citizens, revealing new evidence that some factories across China are using forced Uighur labour under a state-sponsored labour transfer scheme that is tainting the global supply chain".</p> <p>On January 6, 2021, the Business & Human Rights Resource Centre (BHRR) reported that Marks & Spencer has publicly announced its formal commitment to cut all ties with suppliers implicated in Uyghur forced labour and to ban any sourcing from the Uyghur Region, from cotton to finished garments.</p> <p>The Company has signed the Coalition to End Uyghur Forced Labour's "Call to Action", endorsed by 300+ human rights and civil society organisations. [Australian Strategic Policy Institute, 01/03/2020, "Uyghurs for sale": aspi.org.au] [Business and Human Rights Resource Centre, 01/03/2020, "China: 83 major brands implicated in report on forced labour of ethnic minorities from Xinjiang assigned to factories across provinces; Includes company responses": business-humanrights.org] [Business and Human Rights Resource Centre, 06/01/2021, "Marks & Spencer is 1st global fashion brand to make public commitment on Uyghur forced labour by signing Call to Action": business-humanrights.org] [The Independent, 06/01/2021, "Marks & Spencer praised for backing call to action</p>
E(3).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Public response: In response to the allegation, the company stated: "We are aware of this issue in the China supply chain and the movement of Uyghur people from the region across China to provide labour in manufacturing facilitates. [...] As an ethical and responsible retailer, the conditions of workers in our supply chain are of the utmost importance to us. All direct suppliers must adhere to our Global Sourcing Principles (GSP). Within these principles we insist that the people working for our suppliers are to be treated with respect, and their health, safety and basic human rights must be protected and promoted". [Business and Human Rights Resource Centre, 01/03/2020: business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: The company stated: "We are aware of this issue in the China supply chain and the movement of Uyghur people from the region across China to provide labour in manufacturing facilitates. As part of our annual audit process we identify the demographics of all workers in our manufacturing sites

Indicator Code	Indicator name	Score (out of 2)	Explanation
			and as due diligence we have also been conducting additional assessments with our suppliers to identify if there is any employment of Uyghur people". [Business and Human Rights Resource Centre, 01/03/2020: business-humanrights.org]
E(3).2	The company has investigated and taken appropriate action	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: The company stated: "we were the first major UK retailer to publicly support the Coalition to End Forced Labour in the Uyghur Region's "Call to Action", ensuring our supply chains are not linked to [...] As part of our response, we have taken action to scale our worker voice programmes and committed to share our learning to help drive meaningful industry-wide change". This does not explain in sufficient detail if or how the company carried out engagement with stakeholders directly affected by Uyghur forced labour. However, the company did engage with the Coalition to End Forced Labour in the Uyghur Region. CHRB is aware of the difficulties companies and external auditors are facing when attempting to engage with Uyghur workers in the Peoples Republic of China (PRC), therefore, it accepts engagement with exile Uyghur organisations to meet the requirements of this datapoint. [Annual Report 2021, N/A: corporate.marksandspencer.com] • Not Met: Identified cause: The company formally signed the Coalition to End Uyghur Forced Labour's Call to Action, which states that Marks & Spencer needs to conduct appropriate due diligence in facilities outside the Uyghur region from which it sources its own products, and with respect to suppliers' facilities, refer to credible evidence from third party sources, including reports from other companies or from independent investigators. However, the company does not present investigative results on the underlying causes of the events concerned. <p>In addition, the company provided feedback for this indicator mentioning its document "Modern Slavery Statement" and a website link. Marks Spencer stated: "This is a state issue and therefore identifying a root cause and providing remedy is not possible in this instance". So, for now, there is no identified cause. [The Independent, 06/01/2021: independent.co.uk]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: The company stated: "When it comes to sustainable and ethical clothing, we can only achieve real change at scale by working with others, which is why we are proud to be formally supporting the coalition and providing additional assurance to our customers they can purchase from M&S with confidence". Marks & Spencer formally signed the Coalition to End Uyghur Forced Labour's Call to Action, which states that Marks & Spencer needs to conduct appropriate due diligence in facilities outside the Uyghur region from which it sources its own products, and with respect to suppliers' facilities, refer to credible evidence from third party sources, including reports from other companies or from independent investigators. [The Independent, 06/01/2021: independent.co.uk] • Met: Stakeholder input to steps taken: The company formally signed the Coalition to End Uyghur Forced Labour's Call to Action, which states that Marks & Spencer needs to conduct appropriate due diligence in facilities outside the Uyghur region from which it sources its own products, and with respect to suppliers' facilities, refer to credible evidence from third party sources, including reports from other companies or from independent investigators. There is no evidence available that the company engaged with stakeholders directly affected by Uyghur forced labour. However, the company did engage with the Coalition to End Forced Labour in the Uyghur Region. CHRB is aware of the difficulties companies and external auditors are facing when attempting to engage with Uyghur workers in the Peoples Republic of China, therefore, it accepts engagement with exile Uyghur organisations to meet the requirements of this datapoint. [The Independent, 06/01/2021: independent.co.uk]
E(3).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: The company has taken steps to prevent similar violations in the future. However, there is no evidence indicating it has provided remedy to those affected by the past violations. CHRB is aware of the difficulties companies face when attempting to provide remedy to Uyghur workers affected by forced labour and discrimination in the Peoples Republic of China at the moment. However, it would accept remedy provided to Uyghurs and their families in exile, or similar actions. [The Independent, 06/01/2021: independent.co.uk] • Not Met: Evidence for lack of Impact or link

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: The company has taken steps to prevent similar violations in the future. However, there is no evidence indicating it has provided remedy to those affected by the past violations. • Not Met: Remedy delivered: The company has taken steps to prevent similar violations in the future. However, there is no evidence indicating it has provided remedy to those affected by the past violations. • Not Met: Independent remedy process used
E(4).0	Serious allegation No 4		<ul style="list-style-type: none"> • Area: Discrimination • Headline: Report reveals alleged sexual abuse and other poor labour conditions at garment factories in India that supply Carrefour, Primark, and others • Story: In its report "Unbearable harassment: The fashion industry and widespread abuse of female garment workers in Indian factories", Business & Human Rights Resource Centre and other NGOs have exposed alleged systematic gender-based violence and harassment at garment factories supplying 12 fashion companies, including American Eagle Outfitters, Primark, Tesco, and C&A. Reportedly, the violence and harassment include physical and verbal abuse, denied breaks, and forced overtime that resulted in workplace accidents. Managers and other male co-workers at the factories sexually harassed female colleagues by catcalling and touching their private parts, among others. The abuses were also allegedly aggravated during the COVID-19 pandemic. The workers were subjected to wage theft, union-busting, and a lack of safety equipment that exposed them and their families to the disease. According to the report, brands cancelled orders at the start of the pandemic, leading to factories targeting senior women and pregnant employees in mass dismissals. Reportedly, in January 2021, a worker was found dead at a factory in Tamil Nadu owned by Natchi Apparel, a company producing garments for H&M. A supervisor raped and later killed her. A media investigation allegedly disclosed that prior to the incident, physical and sexual abuse was rampant at the factory. In August 2019, Levi Strauss & Company, Kontoor Brands, The Children's Place, and Nien Hsing Textile (NHT) reached binding agreements with civil society groups to address alleged sexual harassment at NHT's factories in Lesotho. Brands allegedly support female empowerment movements as a marketing strategy, but also pressure their suppliers on speed and prices at the expense of female workers. [Business and Human Rights Resource Centre, 21/04/2022, "Unbearable harassment: The fashion industry and widespread abuse of female garment workers in Indian factories": business-humanrights.org]
E(4).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: According to Business & Human Rights Resource Centre, the Company responded to the allegation noting that 'At the time of publication [of the report], Marks & Spencer was in dialogue with AFWA and local unions to discuss the findings.' [Business and Human Rights Resource Centre, 06/04/2022, "Marks & Spencer's Response": business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The company responded in very general terms and did not address the allegation in detail. [Business and Human Rights Resource Centre, 06/04/2022: business-humanrights.org]
E(4).2	The company has investigated and taken appropriate action	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: The report notes that 'At the time of publication, ... [companies including] Marks & Spencer... are in dialogue with AFWA and local unions to discuss the findings. [Business and Human Rights Resource Centre, 21/04/2022: business-humanrights.org] • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: The Company notes that 'Since 2016, we've worked in partnership with the British High Commission and Change Alliance programmes in India to promote gender equality and create safe environments for female workers.' ... The POWER programme (Providing Opportunities to Women for Equal Rights) comprises three pillars: gender equality (addressing stereotypes), accountability (creating a mechanism for complaints to be heard), and responsiveness (creating a culture that enables women to speak up). ... The first cohort includes 16 manufacturing units, 16 peer trainers and 1,700 workers.' However, it is unclear whether the Company has implemented improvements or reinforced its management systems following the allegations

Indicator Code	Indicator name	Score (out of 2)	Explanation
			that have been identified to avoid such human rights impacts in the future. [Sustainability Report 2022, N/A: corporate.marksandspencer.com] • Not Met: Stakeholder input to steps taken
E(4).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link: The Company provided feedback to the CHRB indicating that it was not linked to any of the factories investigated at the time the research was conducted. However, the report includes statements by women, alleging systemic gender-based violence predating the research period itself. [Business and Human Rights Resource Centre, 21/04/2022: business-humanrights.org] Score 2 • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(5).0	Serious allegation No 5		• Area: Forced labour • Headline: Cobrey Farms' Nepali workers reportedly paid illegal recruitment fees to gain employment at the farm in the UK • Story: Around 150 workers from Nepal working for Cobrey Farms in Herefordshire, UK have claimed that they paid fees ranging from GBP 1,935 to GBP 4,840 each to recruitment agents to gain employment at the farm. Reportedly, Cobrey Farms contracted Concordia to source workers. A Concordia-operated company, Poseidon Human Capital, controlled Nepal-based My Careers HR Solutions, the company that collected the fees from workers. My Career HR Solutions has been accused of charging recruitment fees and deposits to workers apart from visa and travel costs, which violates UK law. Allegedly, the practice is exploitative, extortionate, and goes against human rights policies of some brands that source from Cobrey Farms. It is reported that Marks & Spencer, Tesco, and Waitrose are among those buying brands. [The Guardian, 27/05/2022, "Migrant fruit pickers charged thousands in illegal fees to work on UK farms, investigation shows": theguardian.com] [Business and Human Rights Resource Centre, 27/05/2022, "UK: Migrant fruit pickers charged thousands in illegal fees to work on farms supplying M&S, Tesco & Waitrose, investigation shows": business-humanrights.org]
E(5).1	The Company has responded publicly to the allegation	1	The individual elements of the assessment are met or not as follows: Score 1 • Met: Public response: The Guardian notes that 'M&S said they are urgently investigating the matter.' [The Guardian, 27/05/2022: theguardian.com] Score 2 • Not Met: Detailed response: The company responded in very general terms and did not address the allegation in detail. [The Guardian, 27/05/2022: theguardian.com]
E(5).2	The company has investigated and taken appropriate action	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Engaged with stakeholders: The Guardian notes that workers 'said that they paid the fees to agents working for the Nepali company My Careers HR Solutions, which Poseidon Human Capital, a recruitment firm headquartered in London, says it controls day-to-day. Poseidon had in turn been hired by the Brighton-based charity Concordia... Simon Bowyer, CEO of Concordia, said that his company conducted an investigation and interviewed more than half of the 150 people recruited to work at the farm by Poseidon. He said a "significant percentage" told them they had paid fees... and that most payments were between RS300,000 (£1,935) and RS750,000 (£4,840).' However, the Company's role in engaging with the affected stakeholders as part of understanding the causes of the impacts alleged is unclear. [The Guardian, 27/05/2022: theguardian.com] • Not Met: Identified cause: The Guardian notes that 'M&S said they are urgently investigating the matter.' However, the Company does not provide further details on steps taken to identify the cause of the alleged impacts. [The Guardian, 27/05/2022: theguardian.com] Score 2 • Not Met: Identified and implemented improvements: The Company notes that it has a 'Responsible Sourcing and Human Rights in Food' programme in place. It notes that it has 'identified several global issues as priority areas', including 'Brexit and shortages of low-skilled labour'. It further notes that 'M&S is a founding

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>member of the Modern Slavery Intelligence Network (MSIN), a pioneering non-profit collaboration in the UK food and agriculture sector... Members are coming together to achieve effective ways of working and to ensure, as far as possible, that robust mechanisms are in place to safeguard those who may be impacted by modern slavery and/or worker exploitation.' However, no evidence could be identified indicating that the Company has implemented improvements or reinforced its management systems that have been identified to avoid such human rights impacts in the future. [Responsible Sourcing and HR in Food_web, N/A: corporate.marksandspencer.com]</p> <ul style="list-style-type: none"> • Not Met: Stakeholder input to steps taken
E(5).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: The Guardian notes that 'The workers, however, say they have not yet been reimbursed.' [The Guardian, 27/05/2022: theguardian.com] • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(6).0	Serious allegation No 6		<ul style="list-style-type: none"> • Area: Forced labour • Headline: Indonesian workers on UK farm 'at risk of debt bondage' • Story: Indonesian labourers picking berries on a farm that supplies Marks & Spencer, Waitrose, Sainsbury's and Tesco say they have been saddled with debts of up to £5,000 by unlicensed foreign brokers to work in Britain for a single season. <p>The fees they pay to secure work include flights and visas, but multiple labourers said they also faced thousands of pounds in extra charges from Indonesian brokers who promised substantial earnings. Under UK employment law, it is illegal to charge workers fees for finding them jobs.</p> <p>The revelations raise the prospect of fruit pickers being trapped in debt bondage, preventing them from leaving work without risking financial ruin. Migrant rights experts say the situation puts workers at risk of what is essentially forced labour.</p> <p>The Home Office and the Gangmasters and Labour Abuse Authority (GLAA) are looking into the allegations, and the supermarkets have launched an urgent investigation into the issues raised by the Guardian.</p> <p>Scores of pickers were sent to Clock House farm near Maidstone in Kent, which supplies berries to most major supermarkets and has appeared in an M&S advert.</p> <p>The Indonesian workers were supplied by AG Recruitment, one of four UK agencies licensed to recruit using seasonal worker visas. [The Guardian, 14/08/2022, "Revealed: Indonesian workers on UK farm 'at risk of debt bondage'": theguardian.com] [Business and Human Rights Resource Centre, 15/08/2022, "UK: Indonesian workers on farms supplying UK supermarkets at risk of debt bondage due to fees charged by unlicensed foreign brokers; incl. co comments": business-humanrights.org]</p>
E(6).1	The Company has responded publicly to the allegation	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: Public response <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response
E(6).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: The Company notes that it has a 'Responsible Sourcing and Human Rights in Food' programme in place. It notes that it has 'identified several global issues as priority areas', including 'Brexit and shortages of low-skilled labour'. It further notes that 'M&S is a founding member of the Modern Slavery Intelligence Network (MSIN), a pioneering non-profit collaboration in the UK food and agriculture sector... Members are coming together to achieve effective ways of working and to ensure, as far as possible,

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			<p>that robust mechanisms are in place to safeguard those who may be impacted by modern slavery and/or worker exploitation.' However, no evidence could be identified indicating that the Company has implemented improvements or reinforced its management systems that have been identified to avoid such human rights impacts in the future. [Responsible Sourcing and HR in Food_web, N/A: corporate.marksandspencer.com]</p> <ul style="list-style-type: none"> • Not Met: Stakeholder input to steps taken
E(6).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(7).0	Serious allegation No 7		<ul style="list-style-type: none"> • Area: Working Hours; FoA/CB <p>• Headline: Garment workers at Myanmar factories supplying M&S report labour rights violations incl. forced overtime, dismissal of workers' safety & threats of arrest by the military</p> <p>• Story: The workers of the TRISTATE MYANMAR factory, which opened near the Kone Tala Pawn stop in Yangon Mylangadom Township, said that they were forced to work overtime on Sunday, which is a public holiday, and that if they did not work, they were threatened and discriminated against.</p> <p>It operates with more than 3,000 workers, and manufactures for brands such as OTTO and M&S.</p> <p>It is said that they are forcing workers who do not have days off into the workplace, and overtime are also forced to not leave until 9:00 at night. The workers said that since the military dictatorship issued a curfew order, the workers are no longer called for overtime OT at night, and the employer is changing the overtime .</p> <p>They are asking for workers to meet higher targets than normal, and when they ask for the completed target, the supervisors swear at the workers and if they don't get enough work done, they have to eat quickly during lunch and sew clothes during breaks.</p> <p>Due to the difficult political situation, there is coercion in the workplace. The workers said that because the administrators are from the military community, the workers are facing difficulties in situations where they do not dare to speak up.</p> <p>Employees of the KINGSRICH Myanmar Fashion Garment factory, which opened at Shwe Pya Thar Industrial Zone 2 also said that the workers could not tolerate the violation of their rights under the labour law. Since the military coup, if any problems occur in the factories, the military or the police are called to arrest them, and the situation is such that they do not dare to speak about the oppression of labour rights.</p> <p>During the workplace, workers were forced to work overtime without their consent workers who could not work overtime were threatened by various means through supervisors.</p> <p>It is reported that the factory manufactures for H&M and M&S and employs around 3,000 workers.</p> <p>In addition, day laborers working in the factory were paid 4,800 kyats between 8:00 a.m. and 4:30 p.m. in the evening. For the rest of the overtime hours, they were forced to pay an exorbitant amount of 600 kyats per hour, and if they missed a day, they were fired without giving any reason for how hard they worked.</p> <p>The day laborers were also forced to work as day laborers without being confirmed as employees, and in some (sections) they were called to work if needed by the employer, and fired if they did not need the work.</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>The workers say that there is a lack of responsibility on the part of the employer even if they get injured on the job. Some of the day laborers even suffer from physical disabilities during the work, but the employer does not take responsibility, and the workers say that there are cases of dismissal.</p> <p>[Business and Human Rights Resource Centre, 14/08/2022, "Myanmar: Garment workers at Tristate Myanmar factory report forced overtime & excessive production targets": business-humanrights.org] [Business and Human Rights Resource Centre, 06/07/2022, "Myanmar: Workers at Kingsrich Myanmar factory report labour rights violations incl. forced overtime, dismissal of workers' safety & threats of arrest by the military": business-humanrights.org]</p>
E(7).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: The Company provided a response to the Business and Human Rights Resource Centre. [Business and Human Rights Resource Centre, 14/09/2022, "Marks & Spencer's Response": media.business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: In its 2023 Modern Slavery Statement, the company provided a detailed response about the allegation involving Myanmar. [2022-23 Modern Slavery Statement, 2023: corporate.marksandspencer.com]
E(7).2	The company has investigated and taken appropriate action	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: While no evidence was found of the Company directly engaging with affected stakeholders, the Enhanced Due Diligence Sectoral Assessment conducted by the Ethical Trading Initiative (ETI) is based in part on interviews with workers. The Company states that it works closely with the ETI and is using the report as basis for its decision making. Therefore, the engagement with stakeholders by the ETI can be attributed to the Company. [Ethical Trading Initiative, 12/09/2022, "Myanmar enhanced due diligence sectoral assessment": ethicaltrade.org] • Met: Identified cause: The Company states that 'We have continued to monitor the market closely in Myanmar, through our partnership with the Ethical Trading Initiative, as well as on-the-ground audit process.' The ETI assessment analyses reasons for the human rights risks found. Since the Company decided to base its decision making on the report, it can be assumed that it is accepting the findings of underlying causes. [M&S Statement on the Myanmar Enhanced Due Diligence Sectoral Assessment, 11/10/2022: corporate.marksandspencer.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: The Company stated that 'The findings from the Myanmar Enhanced Due Diligence Sectoral Assessment demonstrate that it is impossible for our Global Sourcing Principles to be upheld. We do not tolerate any human rights abuses within any part of our supply chain and are now working towards a responsible exit from Myanmar, in line with our Responsible Exit Policy, which will see an exit by March 2023.' [M&S Statement on the Myanmar Enhanced Due Diligence Sectoral Assessment, 11/10/2022: corporate.marksandspencer.com] • Met: Stakeholder input to steps taken: The Company indicates that 'Over the next six months, we will continue to work closely with relevant stakeholders including the Ethical Trading Initiative throughout the consultation process, to ensure that our suppliers adhere to national laws and human rights are upheld. We are also looking at what additional measures we can put in place to mitigate the effects of the decision on the individual workers in Myanmar.' [M&S Statement on the Myanmar Enhanced Due Diligence Sectoral Assessment, 11/10/2022: corporate.marksandspencer.com]
E(7).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: While the Company states it has 'no further production nor trading relationships' in the region, no evidence was found on remedy being provided to the affected stakeholders. [2022-23 Modern Slavery Statement, 2023: corporate.marksandspencer.com] • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used

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