

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Next
Sector Apparel (supply chain only)
Overall score 15.1 out of 100

Theme score	Out of	For theme
2.2	10	A. Governance and Policy Commitments
6.4	25	B. Embedding Respect and Human Rights Due Diligence
1.0	20	C. Remedies and Grievance Mechanisms
3.0	25	D. Performance: Company Human Rights Practices
2.5	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: Universal Declaration of Human rights (UDHR): The Human Rights and Modern Slavery Policy indicates: 'We are committed to ensuring that people are treated with dignity and respect by upholding internationally recognised human rights principles encompassed in the Universal Declaration of Human Rights'. [Human Rights and Modern Slavery Policy, N/A: nextplc.co.uk] Score 2 <ul style="list-style-type: none"> Met: Commitment to UNGPs: The Human Rights and Modern Slavery Policy states: 'Our approach is to implement the UN Guiding Principles on Business and Human Rights (UN Guiding Principles)'. Moreover, the Code of Practice Principles Standards indicates: 'Next is committed to working in accordance with the UN Guiding Principles on Business and Human Rights'. [Human Rights and Modern Slavery Policy, N/A: nextplc.co.uk] & [Code of Practice Principle Standards, 05/2019: nextplc.co.uk]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Commitment to ILO core principles: The Human Rights and Modern Slavery Policy indicates: 'We are committed to ensuring that people are treated with dignity and respect by upholding internationally recognised human rights principles encompassed in the [...] International Labour Organisation's Declaration on Fundamental Principles and Rights at Work'. [Human Rights and Modern Slavery Policy, N/A: nextplc.co.uk]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Explicitly lists all four ILO core principles: The Human Rights and Modern Slavery Policy indicates: 'NEXT is committed to respecting internationally recognised human rights, and in particular we will undertake all reasonable and practical steps in relation to the following: Requiring that safe, healthy and secure working conditions are provided, which are free from discrimination and which allow freedom of association [...]. Not tolerating any forms of modern slavery, human trafficking, forced labour or child labour against any individual working for NEXT's suppliers or NEXT's business partners or within the NEXT group'. However, no evidence found of a formal commitment to respect the right to collective bargaining. [Human Rights and Modern Slavery Policy, N/A: nextplc.co.uk] Score 2 • Met: Expects suppliers to commit to ILO core principles: The Code of Practice Principles Standards [the supplier code] has explicit requirements regarding each ILO core area: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. [Code of Practice Principle Standards, 05/2019: nextplc.co.uk] • Met: Explicitly lists all four ILO core principles for suppliers: The Code of Practice Principles Standards [the supplier code] has explicit requirements regarding each ILO core area: discrimination, forced labour, child labour, freedom of association and collective bargaining. As for freedom of association and collective bargaining, it adds: 'The supplier and its factories must recognise and respect the right of the employee to join and organise associations of their own choosing and to bargain collectively. Where law restricts the right to freedom of association and collective bargaining, suppliers must not obstruct parallel means for free association and collective bargaining'. [Code of Practice Principle Standards, 05/2019: nextplc.co.uk]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: The Health, Safety and Wellbeing Policy Statement indicates: 'In all areas of our business, Next is committed to minimising the risk of injury or ill health to people. Next accepts its moral and legal obligations to safeguard, so far as is reasonably practicable, the health and safety of its employees and anyone who may be affected by the actions or omissions of the Company and its employees'. [Health, Safety & Wellbeing Policy Statement, 2022: nextplc.co.uk] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to H&S of workers: The Code of Practice Principles Standards indicates: 'Suppliers and their factories must provide their employees with a safe and healthy working environment and continue to work towards preventing work-related accidents and maintaining the welfare and safety of their employees'. [Code of Practice Principle Standards, 05/2019: nextplc.co.uk] • Met: Expects suppliers to commit to ILO working hours standards or 48 hour regular work week: The Code of Practice Principles Standards indicates: 'The normal working hours should not exceed 48 hours per week and must comply with national laws or the benchmark industry standards, whichever offers greater protection. Overtime working shall be voluntary, should not exceed 12 hours per week and will not be demanded on a regular basis. Employees must be compensated for overtime at the rate legally required in the country of manufacture or, in those countries where such laws do not exist, at a rate exceeding the regular hourly compensation rate'. [Code of Practice Principle Standards, 05/2019: nextplc.co.uk]
A.1.3.AP	Commitment to respect human rights particularly relevant to the sector – vulnerable groups (AP)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to women's rights • Not Met: Commitment to children's rights • Not Met: Commitment to migrant worker's rights: The Migrant Labour Policy indicates: 'Under this Migrant Worker Policy we commit to: Communicating our position on Migrant Workers throughout our company, and to those who supply us. Working with our suppliers and factories for the sustainable improvement of migrant recruitment practices and employment conditions for Migrant Workers in our supply chain'. However, no commitment to respect the rights of migrant workers found. [Migrant Labour Policy, 03/2022: supplier.next.co.uk] • Met: Expects suppliers to respect these rights: The Migrant Labour Policy indicates: 'This Policy outlines the responsibilities of suppliers and factories (hereafter referred to as "the Supplier") for ensuring that Migrant Workers are treated with due respect to their basic human rights and in accordance with the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Next Code of Practice and the local law'. [Migrant Labour Policy, 03/2022: supplier.next.co.uk] Score 2 <ul style="list-style-type: none"> • Not Met: Commitment refers to CEDAW/Women's Empowerment Principles • Not Met: Commitment refers to Child Rights Convention/Business Principles • Not Met: Commitment refers to Convention on migrant workers • Not Met: Expects suppliers to respect these rights
A.1.4	Commitment to remedy	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Commitment to remedy adverse HRs impacts: The Code of Practice Principles Standards indicates: 'Next is committed to working in accordance with the UN Guiding Principles on Business and Human Rights. Companies have the responsibility to respect human rights through policies and by working with robust standards and processes that will identify, prevent and manage the remediation of any human rights risks'. However, no publicly available statement found of a direct commitment to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed to. [Human Rights and Modern Slavery Policy, N/A: nextplc.co.uk] • Not Met: Expects suppliers to make this commitment Score 2 <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
A.1.5	Commitment to respect the rights of human rights defenders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs • Not Met: Expects suppliers to make this commitment Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The Company states that 'the Board has delegated oversight of ESG activities to the Audit Committee. An ESG Steering Group has been established which meets quarterly to oversee the delivery of action plan and improvement roadmap, ESG targets and emerging ESG risks. The Audit Committee receives reports from the ESG Steering Group at each of their meetings. The Committee subsequently updates the Board and makes recommendations as appropriate.' Its ESG commitments include human right requirements. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] • Not Met: Describes HRs expertise of Board member Score 2 <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications: The Company presents an introduction letter from Amanda Jones, one of its board members, in the Modern Slavery Statement. The letter addresses challenges to respecting human rights encountered by the business in 2023, which relates to child labour, freedom of movement and migrant labour. However, this subindicator is looking for statements made outside of the Company's mandatory human rights or sustainability reporting. [2022-23 Modern Slavery Transparency Statement, 16/03/2023: nextplc.co.uk]
A.2.2	Board responsibility	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Process to review HRs strategy at board level: The Company states that it has ESG Steering Group which is responsible for developing its ESG improvement roadmap and reports to the Audit Committee. The Company indicates that 'The Steering Group is chaired by the Company Secretary & Central Finance Director. It is cross-functional; members include senior management from the Central Finance and Product teams as well as the Head of Supplier Ethical Compliance and the Head of Product Legislation & Sustainable Development. The Group Finance Director meets regularly with the key members of the Steering Group, receives various updates throughout the year and is present at Audit Committee and Board meetings to discuss ESG matters that arise.' However, no evidence found on the process of how board members or board committee discuss and review its human rights strategy or policies. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] • Not Met: Example of HRs issues/trends discussed in last reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Describes how affected stakeholders / HRs experts inform board discussions
A.2.3	Incentives and performance management	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 Company reports that 'ESG-related targets are now present in many pay arrangements, both short term bonus schemes as well as long term incentive plans. However, some of these ESG-related targets appear relatively subjective whilst NEXT's pay arrangements have, in the view of the Committee, benefitted from being entirely objective. It is nonetheless very clear that the scope of ESG issues for a retail company such as NEXT is wide and nuanced. We therefore see our commitment to dealing with ESG-related challenges as an integral part of management's day job rather than an additional area to be incentivised. Consequently, the Committee has concluded that it would not be appropriate to make changes to the executives' variable pay performance conditions for the year ahead. We will keep this under review'. [Annual Report and Accounts 2022, 2022: nextplc.co.uk] • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • 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	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy for HRs risks • Not Met: Describes frequency and triggers for reviewing business model <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

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 Company also indicates that 'Human rights issues evolve over time, therefore our approach to tackling them must also evolve, including development of relevant skills in our Code of Practice (COP) team'. The Code of Practice is the Company's supplier code that includes human rights. The Company also indicates that 'Our ESG Steering Group is responsible for prioritising actions and helping to monitor emerging ESG risks....On a day to day basis, significant issues seen by the COP team as part of their work are discussed with the executive directors where appropriate.'. However, the Company does not specify the senior manager role(s) accountable for implementation and decision making on human rights issues within the company. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] & [2022-23 Modern Slavery Transparency Statement, 16/03/2023: nextplc.co.uk] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes day-to-day responsibility for implementing HRs commitments • Not Met: Day-to-day resources and expertise allocation in own operations • Met: Resources and expertise allocation in supply chain: The Company notes that it has '46 employees in our NEXT in-house global COP team', i.e., the team that focuses on its Code of Practice, its suppliers code that includes human rights. It notes that the team is based 'in 11 key sourcing locations' to 'Work directly with new and existing suppliers and their factories to ensure they understand our requirements. On the ground presence enables quick response if issues occur and allows the building of strong relationships with our suppliers by being able to offer one to one meetings, training and support even before orders are placed by our product teams.' [2022 Corporate Responsibility Report, 2022: nextplc.co.uk]
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 • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • 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 states that it has an Enterprise Risk Management Universe to enable a consistent approach to the identification, management, reporting and oversights of risks. Its principal risks include four aspects such as business development, operational, compliance and financial. In its operational risks, it includes key suppliers & supplier management issues. The Company indicates that 'Non-compliance by suppliers with the NEXT Code of Practice may increase reputational risk or undermine our reputation as a responsible retailer.' The Company has supplier risk assessment procedures in place and indicates that 'Our in-house global Code of Practice team carry out regular audits of our product related suppliers' operations to ensure compliance with the standards set out in our Code. These standards cover supplier production methods, employee working conditions, quality control and inspection processes. The Audit Committee receives Code of Practice and modern slavery updates from senior management during the year.' The Audit Committee also received modern slavery training progress updates. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] • Not Met: Provides an example <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assesment by Audit Committee or independent third party
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Not Met: Communicates HRs policies to all workers in own operations <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	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a • Met: Describes steps to communicate HRs policies to supply chain: The Company states that 'NEXT aims to work closely with our suppliers to ensure they understand our requirements and develop their businesses and factories to be compliant. Our approach is to meet new suppliers as soon as possible to explain our requirements and share information via our Supplier Portal to support their onboarding process and ongoing relationship with NEXT. We also hold regular meetings with individual suppliers and use supplier conferences to share information and provide the opportunity for suppliers to ask questions.' [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] • Not Met: Requires suppliers to communicate HRs policies <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: The Company reports that compliance with the Standards is a contractual condition of business for all product suppliers. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] • Not Met: Requires suppliers to cascade contractual/binding HRs policies to its suppliers
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 states that 'Respect for human rights is a fundamental part of how NEXT operates as a responsible business. Any instance of forced labour is unacceptable. [...] Around 700 new employees successfully completed our bespoke online training. Over 4,400 employees trained to date' [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] • Not Met: Trains relevant managers including procurement on HRs <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Meets both requirements under score 1 • Not Met: Trains suppliers to meet HRs commitments • Not Met: Discloses % suppliers trained

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B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of at least 1 on A.1.2.a • Not Met: Monitors implementation of HRs policy commitments across global ops and supply chain: The Company states that 'Implementation of and compliance with our Principle Standards is measured through our Auditing Standards which provide detailed information to help our suppliers fulfil their obligations to their workers and NEXT.' The Company indicates that before an audit takes place, it explains requirements, the audit process and Category 1–6 rating system it uses. Its audit plan prioritises the human rights of workers in supply chain and is risk based, taking into account geographical location, ethical reputation, the type of manufacturing process and the factory's most recent audit rating. However, no evidence found on the implementation of human rights policy commitments in its own operations. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] • Not Met: Discloses % of supply chain monitored: The Company reports that during 2021/22, the COP team carried out 2,117 audits, of which 37% were unannounced. With the inclusion of virtual audits, we were able to audit more than 1,800 Tier 1 factories and over 200 Tier 2 factories. Of the audits conducted, 89% related to Tier 1 suppliers and 11% related to Tier 2 suppliers. It carried out 24% of audits virtually in 2021/22, with a commitment to follow-up with an in-person audit when possible. The remaining 76% of audits were either initial visits to assess potential new suppliers or full audits due during the year or re-visits to ensure agreed improvements were being actioned to the agreed timescales. The result shows that 91% of its factories audited have received Cat1-3 rating. However, the percentages cited refer to the total number of audits conducted, not the percentage of supply chain monitored. No further information was found. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] • Not Met: Describes how workers are involved in monitoring <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Describes corrective actions process: The Company states that 'Where we find areas for improvement during an audit, we create a Corrective Action Plan (CAP) which is agreed with the supplier and factory management. Follow up reviews are undertaken to monitor progress against the CAP.' However, no more description of CAP is available. The Company provides a case of child labour remediation program in one factory. The Company detected the case during auditing and the factory was positively engaged in remediation by stopping child's working immediately, paying all owed wages up to the date, contacting to child's parents, establishing internal procedures to scan workers' age documentation, and carrying out regular checks. However, it is not considered as an overall corrective action plan as a result of monitoring. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] & [Modern Slavery Transparency Statement 2022, 2022: nextplc.co.uk] • Met: Discloses findings and number of correction action processes: The Company discloses that during the year, it found 42 Cat 6 (critical) human rights, modern slavery or social issues in 41 factories. With COP teams' support, 21 factories (11 relating to modern slavery) have been able to successfully remediate to resolve the issues uncovered. Besides, the Company disengaged with 20 factories (eight relating to modern slavery) that refused to satisfactorily rectify their critical non-compliance with its Code. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk]
B.1.7	Engaging and terminating business relationships	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: HRs performance affects selection suppliers: The Company states that 'While we do not source raw materials directly, we work with our suppliers to ensure we can trace their supply routes. This enables us to source products in ways which support their replenishment, respect human rights and protect natural habitats'. The Company has specific product sourcing policies for cotton, timber, man-made cellulosic fibres (such as viscose), leather, wool, fur, feather and down, animal welfare , in which it outlines human rights requirements. However, no information related to the selection of its tier-1 suppliers was found. [2023 Annual Report, 01/2023: nextplc.co.uk] & [Responsible Sourcing webpage: nextplc.co.uk] • Met: HRs performance affects continuation supplier relationships: The Company states that 'Where violations of the Auditing Standards are found and corrective actions are not implemented, business will be reviewed and ultimately, disengagement may ensue.' The Company also indicates that 'Our aim is always to support factories to resolve issues, but we will not continue to work with them indefinitely if there is no willingness to improve standards to meet our

Indicator Code	Indicator name	Score (out of 2)	Explanation
			requirements.' In FY2022, the Company disengaged with 20 factories (eight relating to modern slavery) that refused to satisfactorily rectify their critical non-compliance with its Code. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] & [Code of Practice Principle Standards, 01/2017] Score 2 <ul style="list-style-type: none"> • Not Met: Describes positive HRs incentives for business relationships • Not Met: Works with suppliers to meet HRs requirements: The Company notes that it 'had to disengage with 20 factories (eight relating to modern slavery) that refused to satisfactorily rectify their critical non-compliance with our Code. This reflects the work we carry out with our suppliers to support them through the remediation process wherever possible, as we work with suppliers to raise their standards rather than terminating the relationship.' It does not disclose further details. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk]
B.1.8	Approach to engagement with affected stakeholders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes how workers and communities identified and engaged in the last two years • Not Met: Discloses stakeholders whose HRs may be affected • Not Met: Provides two examples of engagement with stakeholders Score 2 <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues • Not Met: Describes how stakeholders views influenced company's HRs approach

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	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes process of identifying risks in own operations: The Company states that 'We identify our salient human rights taking into account the severity and scale of the risk and how difficult it would be for us to put right any harm, as set out in the UN Guiding Principles Reporting Framework'. However, no further information on the process was found. [2023 Annual Report, 01/2023: nextplc.co.uk] • Met: Describes process for identifying risks in business relationships: The Company states that 'Our country risk tool allows us to assess the human rights and modern slavery risks present in our supply chain. It reflects our identified salient human rights risks with a variety of data capturing factors such as geographical location, vulnerability of impacted groups, frequency of issues and level of mitigation already in place. Using this output, we have determined an agreed approach and overall risk rating for each sourcing location to identify where we should focus our resources to best effect.' [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] Score 2 <ul style="list-style-type: none"> • Not Met: Describes global risk identification system incl. stakeholder consultation • Not Met: Describes how risk identification system is triggered by new circumstances • Not Met: Describes risks identified in relation to new circumstances
B.2.2	Assessing human rights risks and impacts	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes assessment process and discloses salient HRs risks • Not Met: Describes how process applies to supply chain • Met: Public disclosure of results of HRs risk assessment: The Company reports that 'We identify our salient human rights taking into account the severity and scale of the risk and how difficult it would be for us to put right any harm, as set out in the UN Guiding Principles Reporting Framework.' The Company provides a list of its salient issues and why they are important to the Company. The list includes freedom of association, children's rights, modern slavery, wage levels, working hours, etc. [Annual Report and Accounts 2022, 2022: nextplc.co.uk] Score 2 <ul style="list-style-type: none"> • Not 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Describes system to prevent, mitigate and remediate HRs issues: The Company discloses the key activities conducted with respect to each one of the salient human rights issues identified. Health and safety and privacy and data security are the two topics identified as relevant for its own operations. In relation to the latter, the Company notes that 'We are committed to ensuring we protect

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>our customers and employees' privacy and dedicate significant resource to the maintenance and security of our systems. Systems vulnerability and penetration testing is carried out regularly to ensure data is protected from corruption or unauthorised access or use. We have extensive employee training and awareness programmes in place with regards to GDPR and information security.' [2022 Our approach to CR, 01/2022: nextplc.co.uk]</p> <ul style="list-style-type: none"> • Met: Describes how global system applies to supply chain: The Company states that in its work on human rights, it 'implements the 'Protect, Respect and Remedy' framework of the United Nations Guiding Principles on Business and Human Rights and uses the United Nations Guiding Principles Reporting Framework to help us identify and manage the risk of harm associated with unsatisfactory working conditions, discrimination, modern slavery, human trafficking and forced or bonded labour, particularly to the most vulnerable and exploited, such as women and children.' The Company discloses the key activities conducted with respect to each one of the salient human rights issues identified, most of which focus on its supply chains and include actions described to prevent, mitigate and/or remediate human rights issues. For example, in relation to freedom of association and collective bargaining, the Company notes that its actions include 'Continued membership of ACT (Action, Collaboration, Transformation) along with 19 other brands and the global trade union IndustriALL. Attendance at ACT Member Council Meetings. Followed Dispute Resolution Mechanism (DRM) with nine factory in Myanmar in 2020, which achieved a positive result. Participation in Purchasing Practices working group, including discussion on next steps following the results of the Purchasing Practices Assessment (PPA) and Purchasing Practices Self-Assessment (PPSA).' In relation to children's rights, the Company reports the following actions taken: 'During the year we contributed to UNICEF Child Rights Compendium – 'Addressing Children's Rights in the Garment and Footwear Supply Chain'. NEXT contributed a case study to the compendium, focusing on advancing children's rights through a network of in-country teams, which can be found here. Identified three cases of child labour (four children in total) during the year, with two cases being remediated. As part of new supplier inductions we carry out training on child labour risks and our approach to managing any cases, including our Child Labour Policy and supplier guidelines. Continue to implement our incident response procedures whereby we engage a relevant NGOs to consult and support the child and their family. They will continue to monitor the situation until the child reaches legal working age to ensure they remain in education.' [Annual Report and Accounts 2022, 2022: nextplc.co.uk] & [2022 Our approach to CR, 01/2022: nextplc.co.uk] • Met: Example of actions decided on at least 1 salient HRs issue: See above. [2022 Our approach to CR, 01/2022: nextplc.co.uk] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	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 • Not Met: Example of lessons learned from evaluation effectiveness of actions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism accessible to all workers: The Company has a whistleblowing policy for third parties. The Company indicates that 'The aim of this Policy is to ensure that those third parties are fully aware that they should report concerns or suspicions about any wrongdoing or malpractice on the part of any employee of NEXT or NEXT subsidiary'. The Company has included the email address in the Policy. However, the Company does not have a channel for its all workers to raise complaints or concerns related to the Company. [Whistleblowing policy for third parties, 2022: nextplc.co.uk] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and workers made aware • Not Met: Describes how workers in supply chain access grievance mechanism: The Company states that 'Effective grievance mechanisms are key to remedying human rights infringements. There is no one mechanism which is appropriate for all workers in every location. Through our top ten sourcing countries risk analysis, we identified a need to implement an effective worker voice mechanism to receive and address workers' grievances in Sri Lanka. During 2021/22, we continued to support two worker voice programmes in India.' However, the Company does not have a mechanism for all its suppliers to report complaints or concerns. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] • Not Met: Expects suppliers to convey expectation to their suppliers
C.2	Grievance mechanism(s) for external individuals and communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: In its Whistleblowing Policy, the Company describes that it has a channel for third parties to report concerns or suspicions about any wrongdoing or malpractice on the part of any employee of the Company. [Whistleblowing policy for third parties, 2022: nextplc.co.uk] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware • Not Met: Describes how external individuals/communities access grievance mechanism • Not Met: Expects supplier to convey expectation to their suppliers
C.3	Users are involved in the design and performance of the mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on design and performance • Not Met: Provides user engagement examples (at least two) on design and performance <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism • Not Met: Provides user engagement examples (at least two) on improvement
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes procedure and timescales for managing complaints or concerns • Not Met: Describes technical, financial, advisory support to enable equal access <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Describes escalation to senior levels / independent adjudicators
C.5	Prohibition of retaliation for raising complaints or concerns	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 statement prohibiting retaliation against workers/stakeholders: The Company states that 'Any third party who does report their concerns will not be victimised or treated less favourable in anyway as a result.' However, the Company does not have a grievance channel for its workers or prohibition retaliation policy against its workers. [Whistleblowing policy for third parties, 2022: nextplc.co.uk] • Not Met: Describes practical measures to prevent retaliation <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive legal rights • Not Met: Does not require confidentiality provisions Score 2 <ul style="list-style-type: none"> • Not Met: Cooperates with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts • Not Met: Describes how remedy would be provided if no adverse impact identified Score 2 <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy • 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved • Not Met: Example of how lessons from mechanism improved HRs management system Score 2 <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.1.b	Living wage (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Requirements on living wage in supplier codes and contracts: The Company states in its Code of Practice Principle for suppliers that 'Employees' wages should be enough to meet the basic needs of employees and provide for some discretionary expenditure.' However, it is not clear if the Company takes into account the workers' families or dependents. [Code of Practice Principle Standards, 05/2019: nextplc.co.uk] • Not Met: Describes work with suppliers on living wage Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes practices to avoid price or short notice requirements that undermine HRs • Not Met: Describes practices to pay suppliers in line with agreed timeframes • Not Met: Reviews own operations to mitigate negative impact of purchasing practices Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Example of assessing and changing of purchasing practices
D.2.3	Mapping and disclosing the supply chain	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Identifies direct and indirect suppliers including manufacturing sites: The Company indicates that 'Suppliers are contractually required to declare to NEXT all Tier 1 and 2 sites where NEXT branded products or components will be manufactured to ensure the facility is audited and meets our requirements as unauthorised subcontracting is a major non-compliance indicator within our COP.' The Company publishes its Tier 1 and 2 list of manufacturing sites plus Tier 3 supplier listing and aims to update the listings twice a year. The lists contain supplier name, manufacturing site name, address, product type, and number of employees. [Tier 1 Manufacturing Sites, 02/2023: nextplc.co.uk] & [Tier 2 Manufacturing Sites, 02/2023: nextplc.co.uk]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Discloses names and locations of significant parts of supply chain and how significance was defined: Seen above. The Company has disclosed the names and locations of direct and indirect suppliers. [Tier 1 Manufacturing Sites, 02/2023: nextplc.co.uk] & [Tier 2 Manufacturing Sites, 02/2023: nextplc.co.uk] • 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	<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 child labour in supplier codes and contracts: The Company states that ‘Suppliers must not employ children who are less than 15 years old or less than the legal minimum age in the country of manufacture. Where local law sets the minimum age at 14 years, under ILO convention 138 in accordance with developing country exceptions, the lower will apply.’ However, no evidence found on the commitment to verify the age of workers recruited and remediation programs. [Code of Practice Principle Standards, 05/2019: nextplc.co.uk] • Not Met: Describes work with suppliers on eliminating child labour <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of child labour in supply chain: The Company reports that it identified three cases of child labour (four children in total) during the year, with two cases being remediated. However, no indication was found as to what proportion of the supply chain is affected by this issue. [2022 Our approach to CR, 01/2022: nextplc.co.uk] • Not Met: Analysis of trends demonstrating progress
D.2.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on debt/fees in supplier codes and contracts: The Company states that ‘A Recruitment Agency Must: not charge directly or indirectly, in whole or in part, any fees or costs to workers’ and ‘Our Supplier Must have a written contract with the recruitment agency expressly stating that no fees shall be paid by the worker to the recruitment agency.’ However, no information was found on whether the Company also requires the suppliers themselves to not charge recruitment fees. [Online Supplier Portal, N/A: supplier.next.co.uk] • Not Met: Describes work with suppliers on debt/fees for job seekers/workers: The Company indicates that ‘our supplier must arrange an annual evaluation of the recruitment agency either themselves or through an independent party and provide feedback to Next on how the agency complies with the Code. Recruitment agents will also be subject to visits by the Next COP team, either announced or unannounced.’ Besides, the Company states that ‘A Recruitment Agency Must not offer any reimbursements, financial inducements or other amounts to any employer/factory representative or other person involved in the recruiting process; Our Supplier Must not accept any reimbursements, financial inducements or other amounts from any recruitment agency or other person involved in the recruiting process. The supplier also must not charge back or accept reimbursement from any person to recover any fees paid by the supplier in the recruitment or hiring of the worker’. However, it is not clear how the Company is working with the suppliers to support them in their efforts to address the issue. [Online Supplier Portal, N/A: supplier.next.co.uk] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of payment of recruitment fees in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on paying in full and on time in supplier codes and contracts: The Company states that it has Wage Retention Policy for suppliers to confirms workers’ wages must be paid in full and on time, and that wages cannot be withheld for any reason. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] • Not Met: Describes work with suppliers on paying workers regularly, in full and on time <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	<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 free movement in supplier codes and contracts: The Company reports that 'A Recruitment Agency Must always allow the worker to retain his or her passport, identity papers and work permits. Only photocopies shall be kept on file.' However, no information found on requirements for workers not hired through a recruitment agency. [Online Supplier Portal, N/A: supplier.next.co.uk] • Not Met: Describes working with suppliers on free movement of workers <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)	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 FoA/CB in suppliers codes and contracts: The Company states that 'The supplier and its factories must recognise and respect the right of the employee to join and organise associations of their own choosing and to bargain collectively. Where law restricts the right to freedom of association and collective bargaining, suppliers must not obstruct parallel means for free association and collective bargaining.' However, no evidence found on prohibition of intimidation, harassment, and retaliation against trade union members and representatives. [Code of Practice Principle Standards, 01/2017] • Not Met: Describes work with suppliers on FoA/CB <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (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 H&S in supplier codes and contracts: The Company indicates that 'Suppliers and their factories must provide their employees with a safe and healthy working environment and continue to work towards preventing work-related accidents and maintaining the welfare and safety of their employees.' However, no specific requirements on Health and Safety were found. [Code of Practice Principle Standards, 05/2019: nextplc.co.uk] • 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"> • Not Met: Describes work with suppliers of H&S • 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 • Met: Describes work with suppliers on women's rights: The Company realised that 'Women represent the majority of workers in our supply chain. In many countries, the risk of discrimination against women is greater in relation to equal opportunities, age, or marital status. Regarding this issue, the Company carries out training with suppliers to raise awareness of these issues and to understand root causes. Where issues are identified through COP (Code of Practice) audits, the Company works with suppliers on remediation. In Bangladesh, it introduced the ETI Social Dialogue Programme and ETI Gender Sensitive Workplace Programme in six of its factories for workers, supervisors, and management. [2022 Our approach to CR, 01/2022: nextplc.co.uk] <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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.9.b	Working hours (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 working hours in codes/contracts with suppliers: The Company states that 'The normal working hours should not exceed 48 hours per week and must comply with national laws or the benchmark industry standards, whichever offers greater protection. Overtime working shall be voluntary, should not exceed 12 hours per week and will not be demanded on a regular basis. Employees must be compensated for overtime at the rate legally required in the country of manufacture or, in those countries where such laws do not exist, at a rate exceeding the regular hourly compensation rate.' However, no information found on breaks and rest periods for workers. [Code of Practice Principle Standards, 05/2019: nextplc.co.uk] • Not Met: Describes work with suppliers on working hours <p>Score 2</p> <ul style="list-style-type: none"> • 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, FoA/CB • Headline: Myanmar: Garment workers at Jiangsu Soho factory report alleged labour rights violations at the factory incl. dismissal of workers who shared views on social media • Story: In February 2022, it was reported that workers at Jiangsu Soho factory were facing a series of violations in the factory, including non-payment of overtime, wage deductions, threats of dismissal and non-payment of wages, and threats of arrest of worker representatives by the military. <p>It was also reported that 10 workers who spoke out on social media about worker rights abuses at the factory were dismissed.</p> <p>In April 2022, it was reported that workers at Jessie Apparel factory were facing a number of violations at the factory, including physical abuse and harassment, threats, unfair dismissals, unpaid overtime, excessive production targets, unfair wage deductions, and repression of an attempted formation of a trade union. The factory also allegedly hired underage children as cheap labour. [Business and Human Rights Resource Centre, 18/02/2022, "Myanmar: Workers at factory supplying Next publish letter listing violations they face incl. wage deductions for absence & threats of arrest by the military": business-humanrights.org] [Business and Human Rights Resource Centre, 16/07/02022, "Myanmar: Garment workers at Jiangsu Soho factory report alleged labour rights violations at the factory incl. dismissal of workers who shared views on social media; incl. co responses": business-humanrights.org] [Business and Human Rights Resource Centre, 18/07/2022, "Myanmar: Worker</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: The Company provided a response to the Business and Human Rights Resource Centre. [Business and Human Rights Resource Centre, 07/07/2022, "Next reponse": media.business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The Company stated in its response that 'following your email on 23rd June, our Myanmar team immediately initiated an investigation on top of our normal processes, into the alleged abuses reported by Myanmar Labour News. Following this investigation, we identified severe breaches of our Code of Practice at one of the two factories you named in your email to us.' However, the Company did not address the content of the alleged rights violations or state what breaches of its Code of Practice it found. [Business and Human Rights Resource Centre, 07/07/2022: media.business-humanrights.org]
E(1).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The Company indicates in its response 'Recognising that input from an expert on the ground would be required to help us manage the case, we are now working with a local, credible organisation who have already carried out an initial assessment. Based on this assessment and accompanying remediation plan, we are now engaged with relevant internal parties and external stakeholders such as NGOs to agree next steps. This is still in

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>the early stages but we will continue to monitor progress and are committed to ensuring that remediation is undertaken.' However, it is not clear if that includes engagement with stakeholders affected by the alleged rights violations. It is also not clear what NGOs it is engaging with and whether those are representing the affected stakeholders. [Business and Human Rights Resource Centre, 07/07/2022: media.business-humanrights.org]</p> <ul style="list-style-type: none"> • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements • 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: The Company indicates that it is committed to ensuring that remediation is undertaken. However, it is not clear whether any remedy had already been provided. [Business and Human Rights Resource Centre, 07/07/2022: media.business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Evidence for lack of Impact or link • 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: Discrimination; Working Hours • Headline: NGOs accused Next and others of alleged labour abuses in India • Story: On May 28, 2021, a new report by NGOs Somo and Arisa found evidence across Tamil Nadu region in India of multiple labour abuses including intimidation, threats towards vulnerable female workers, abusive working and living conditions and excessive overtime. <p>The report named international brands including Tesco, Next, Sainsbury's, Gap, and Carrefour SA, in which it claimed the companies were directly or indirectly linked to the mills investigated.</p> <p>A worker at one of the mills interviewed by the NGO claimed lack of sleep and excessive work where workers allegedly have to work two or three shifts. Workers also claimed severe limitations on their freedom, saying that while they were not working they had to remain in dormitories and were closely monitored. Other female workers reported feeling unsafe and being subject to sexual harassment from their male managers and supervisors.</p> <p>Next claimed six of the 29 mills named in the report were linked to its supply chains.</p> <p>[The Guardian, 28/05/2021, "Tesco and Next among brands linked to labour abuses in India spinning mills": theguardian.com] [SOMO, 27/05/2021, "International companies linked to forced labour in Indian spinning mills": somo.nl]</p>
E(2).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: The Company provided a response to SOMO after being send a draft of the research. [The Guardian, 28/05/2021: theguardian.com] [SOMO, 27/05/2021: somo.nl] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The Company stated in its response that six of the 29 investigated mills were art of its supply chain and that it would be taking joint action with other companies to address the issues. However, it did not address the alleged violations in detail.
E(2).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The Company has information on a program for 'Improving Working Conditions for Women in Fabric Mills in Tamil Nadu, South India' that includes engagement with some stakeholder groups. However, this program was started in 2020 and there is no indication that is was altered or adapted to include the allegations raised in May 2021. No further information on engagement with stakeholders affected by the rights violations raised in the 2021 report was found. [2022 Corporate Responsibility Report, 2022: nextplc.co.uk] & [CR Report 2020, 01/05/2020: nextplc.co.uk] <ul style="list-style-type: none"> • Not Met: Identified cause

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
E(2).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 Score 2 • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used

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