

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Tesco
Sector Food and agricultural products & Apparel (supply chain only)
Overall score 33.2 out of 100

Theme score	Out of	For theme
4.8	10	A. Governance and Policy Commitments
11.6	25	B. Embedding Respect and Human Rights Due Diligence
7.0	20	C. Remedies and Grievance Mechanisms
5.5	25	D. Performance: Company Human Rights Practices
4.3	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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: General HRs commitment: The Company indicates, in its Human Rights Policy that: 'Tesco is committed to respecting human rights, as set out in the UN Guiding Principles on Business and Human Rights and forms the basis of this policy. [...] Tesco is committed to meeting its responsibility to respect human rights and fully supports the UN Universal Declaration of Human Rights'. [Human Rights Policy (web), 13/05/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Commitment to UNGPs: The Company indicates, in its Human Rights Policy that: 'Tesco is committed to respecting human rights, as set out in the UN Guiding Principles on Business and Human Rights and forms the basis of this policy'. [Human Rights Policy (web), 13/05/2022: tescoplc.com] Not Met: Commitment to OECD MNE Guidelines
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	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: Commitment to ILO core principles: The Company indicates, in its Human Rights Policy that: 'We are committed to respecting the human rights that the International Labour Organisation (ILO) has declared to be fundamental rights at work'. [Human Rights Policy (web), 13/05/2022: tescoplc.com] Met: Explicitly lists all four ILO core principles: The Company's position states that 'We are committed to upholding human rights and support in full [...] the International Labour Organization (ILO) Core Conventions on freedom of association and collective bargaining, forced labour, child labour and discrimination

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>at work'. The website states the Company's position on Human Rights. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO core principles: The webpage section Our Approach to Human Rights indicates: 'We support our suppliers to comply with the Base Code of the ETI. [It has] 'zero tolerance' approach to critical breaches of the ETI Base Code'. The Responsible Sourcing Manual, Clothing and General Merchandise Suppliers states: 'Tesco's responsible sourcing standards comprise of the ETI Base Code, local laws and regulations, as well as our own requirements on specific issues'. The Human Rights requirements for food and grocery non-food suppliers adds: 'Adherence to these requirements is a condition of supply to Tesco. Suppliers and sites are expected to read and implement the requirements, in addition to ensuring all sites are compliant with the ETI base code'. The Base Code of the ETI covers each ILO Core commitment: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] & [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] • Met: Explicitly lists all four ILO core principles for suppliers: The webpage section Our Approach to Human Rights indicates: 'We support our suppliers to comply with the Base Code of the ETI. [It has] 'zero tolerance' approach to critical breaches of the ETI Base Code'. The Responsible Sourcing Manual, Clothing and General Merchandise Suppliers states: 'Tesco's responsible sourcing standards comprise of the ETI Base Code, local laws and regulations, as well as our own requirements on specific issues'. The Human Rights requirements for food and grocery non-food suppliers adds: 'Adherence to these requirements is a condition of supply to Tesco. Suppliers and sites are expected to read and implement the requirements, in addition to ensuring all sites are compliant with the ETI base code'. The Base Code of the ETI includes requirements in each of the ILO core areas. In relation to Freedom of Association and Collective bargaining, the ETI code also states that 'where the right of freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] & [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: The health and safety policy ('ensuring health and safety in the workplace') states that 'looking after the health and safety of our customers and colleagues is a responsibility that we all share at Tesco. Our priority is to run every one of our businesses with the utmost concern for safety of the people and communities we serve, and those who work for or with us [...]. We have a robust governance structure with oversight in each business unit managed through a Safety Committee chaired in each case by a senior director with delegated responsibility for safety. Our Executive Committee and Board receive a detailed update on our performance every year as well as through the Group Risk and Compliance Committee. Our system for identifying and escalating safety breaches and accidents is group wide and all serious incidents are escalated immediately to our CEO and to members of the Risk and Compliance Committee'. [Ensuring health and safety in the workplace, 18/05/2021: tescoplc.com] • Met: Commitment to ILO working hours standards or 48 hour regular work week: The Company's position states that 'It is important that clear standards are upheld on issues such as: working hours [...]'. Also: ' We also uphold standards on working hours and health and safety for workers' [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to H&S of workers: The webpage section Our Approach to Human Rights indicates: 'We support our suppliers to comply with the Base Code of the ETI. [It has] 'zero tolerance' approach to critical breaches of the ETI Base Code'. The Responsible Sourcing Manual, Clothing and General Merchandise Suppliers states: 'Tesco's responsible sourcing standards comprise of the ETI Base Code, local laws and regulations, as well as our own requirements on specific issues'. The Human Rights requirements for food and grocery non-food suppliers adds: 'Adherence to these requirements is a condition of supply to Tesco. Suppliers and sites are expected to read and implement the requirements, in addition to ensuring all sites are compliant with the ETI base code'. ETI base Code include health and safety requirements. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] & [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO working hours standards or 48 hour regular work week: See above. The ETI's working hours requirements include: 'Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week. All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. (...) Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay. (...) The total hours worked in any seven day period shall not exceed 60 hours (...). Working hours may exceed 60 hours in any seven day period only in exceptional circumstances where all of the following are met: this is allowed by national law; this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; appropriate safeguards are taken to protect the workers' health and safety; and the employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] & [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf]
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: The Human Rights Policy states that 'We are committed to respecting, and ensuring our business relationships respect, the livelihoods and health of communities associated with our sourcing, including the right to water and the ownership or use of land and natural resources'. However, although the Company has a commitment to respecting the ownership or use of land and natural resources, no evidence found that the commitment is as set out in the relevant part(s) of the Voluntary Guidelines on the Responsible Governance of Tenure of Land (VGGT) and includes respect to legitimate tenure rights related to the ownership. No further details found during last revision. [Human Rights Policy (web), 13/05/2022: tescoplc.com] • Not Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards • Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration: The Human Rights Policy states: 'We are committed to respecting, and ensuring that our business relationships respect, the human rights of individuals belonging to specific groups or populations that face particular challenges (including [...] indigenous peoples [...])'. [Human Rights Policy (web), 13/05/2022: tescoplc.com] • Not Met: Expects suppliers to make these commitments <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment to respect the right to water: The Company indicates, in its Human Rights Policy that: 'We are committed to respecting, and ensuring our business relationships respect, the livelihoods and health of communities associated with our sourcing, including the right to water'. [Human Rights Policy (web), 13/05/2022: tescoplc.com] • Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing • Not Met: Expects suppliers to make these commitments: The webpage section Our Approach to Human Rights indicates: 'We support our suppliers to comply with the Base Code of the ETI. [It has] 'zero tolerance' approach to critical breaches of the ETI Base Code'. The Responsible Sourcing Manual, Clothing and General Merchandise Suppliers states: 'Tesco's responsible sourcing standards comprise of the ETI Base Code, local laws and regulations, as well as our own requirements on specific issues'. The Human Rights requirements for food and grocery non-food suppliers adds: 'Adherence to these requirements is a condition of supply to Tesco. Suppliers and sites are expected to read and implement the requirements, in addition to ensuring all sites are compliant with the ETI base code'. The Base Code of the ETI states: 'Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided'. However, it is not clear that it expects supplier to commit to respect the right to water beyond toilet facilities and potable water to their workers. Moreover, it is not clear the Company expects suppliers to obtain FPIC. No further details found during last revision. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] & [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf]
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the	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 webpage section Gender equality - supply chain strategy indicates that: 'In March 2019, Tesco signed up to the UN Women's Empowerment Principles to reaffirm our commitment to achieving gender equality'. A commitment to the Women's Empowerment Principles (WEP) is

Indicator Code	Indicator name	Score (out of 2)	Explanation
	sector – vulnerable groups (AG)		<p>a proxy for a policy statement on respecting women’s rights, according to CHRB standards. [Gender equality - supply chain strategy (web), 25/01/2022: tescoplc.com]</p> <ul style="list-style-type: none"> • Met: Expects suppliers to respect at least one of these rights: According to the Human Rights requirements for food and grocery non-food suppliers: ‘Upholding the ETI base code is one of the requirements for our suppliers of doing business with Tesco. Suppliers are required to show compliance with the ETI base code and labour laws, for example working towards the eradication of recruitment fees and upholding women’s rights. Our suppliers are required to communicate our requirements along their supply chain and to relevant stakeholders’. The Company considers the ‘requirements’ a policy document. However, it is not clear if they are required to respect women’s rights, as the ETI code does not include an explicit commitment. The Company also indicates, in its Human Rights Policy that: ‘Building on our work to ensure adherence to the ETI Base Code, we have identified four key priority focus areas where we focus our efforts: [...] gender equality, [...]. We require our suppliers to share our ambition to drive transformational change in these areas’. However, although the Company explicitly requires suppliers to share their ambition to focus their effort on gender equality, among other issues, it is not clear that it requires suppliers to respect women’s rights. Moreover, ‘We are committed to respecting, and ensuring that our business relationships respect, the human rights of individuals belonging to specific groups or populations that face particular challenges (including women, children, indigenous peoples, minorities, persons with disabilities, and migrant workers and their families)’. It also notes: ‘This policy applies to all business units and their supply chains that are either majority-owned by Tesco or operated by Tesco management. Companies in which Tesco holds a minority stake are expected to implement a policy which is consistent with this policy’. [Human Rights requirements for food and grocery non-food suppliers, 04/2021: tescoplc.com] & [Human Rights Policy (web), 13/05/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment refers to CEDAW/Women's Empowerment Principles: The webpage section Gender equality - supply chain strategy indicates that: ‘In March 2019, Tesco signed up to the UN Women’s Empowerment Principles to reaffirm our commitment to achieving gender equality’. A commitment to the Women’s Empowerment Principles (WEP) is a proxy for a policy statement on respecting women’s rights, according to CHRB standards. [Gender equality - supply chain strategy (web), 25/01/2022: tescoplc.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 webpage section Gender equality - supply chain strategy indicates that: ‘In March 2019, Tesco signed up to the UN Women’s Empowerment Principles to reaffirm our commitment to achieving gender equality’. A commitment to the Women’s Empowerment Principles (WEP) is a proxy for ‘respecting women’s rights as a policy statement according to CHRB standards. [Gender equality - supply chain strategy (web), 25/01/2022: tescoplc.com] • Met: Expects suppliers to respect these rights: The Human Rights Policy states that ‘Building on our work to ensure adherence to the ETI Base Code, we have identified four key priority focus areas where we focus our efforts: [...] gender equality, [...]. We require our suppliers to share our ambition to drive transformational change in these areas’. It also states that, ‘We are committed to respecting, and ensuring that our business relationships respect, the human rights of individuals belonging to specific groups or populations that face particular challenges (including women, children, indigenous peoples, minorities, persons with disabilities, and migrant workers and their families)’. It also notes: ‘This policy applies to all business units and their supply chains that are either majority-owned by Tesco or operated by Tesco management. Companies in which Tesco holds a minority stake are expected to implement a policy which is consistent with this policy’. [Human Rights Policy (web), 13/05/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment refers to CEDAW/Women's Empowerment Principles: The webpage section Gender equality - supply chain strategy indicates that: ‘In March 2019, Tesco signed up to the UN Women’s Empowerment Principles[2] to reaffirm our commitment to achieving gender equality’. A commitment to the Women’s Empowerment Principles (WEP) is a proxy for ‘respecting women’s rights as a policy statement according to CHRB standards. [Gender equality - supply chain strategy (web), 25/01/2022: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Expects suppliers to respect these rights
A.1.4	Commitment to remedy	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: It indicates, on its webpage 'Our Approach to Human Rights' that: 'Where we identify clear cases of human rights abuses, we work to rectify those abuses and ensure remediation, partnering with charities and NGOs as required'. The Website states the Company's position on Human Rights. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] • Met: Expects suppliers to make this commitment: The Human Rights Policy indicates: 'We will only work with suppliers that share our commitment to respect human rights and ensure the remediation of human rights breaches where they are identified. In the event that a human rights breach occurs, and our suppliers do not demonstrate a commitment to remediation, we will seek to exit trading in a responsible manner'. [Human Rights Policy (web), 13/05/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment to collaborate with judicial or non-judicial mechanisms: It indicates, on its webpage 'Our Approach to Human Rights' that: 'The UN Guiding Principles place a responsibility on business to provide effective grievance mechanisms and remediation for victims of human rights abuses. In line with this, we are committed to supporting access to state-based judicial or non-judicial mechanisms'. The webpage section states the Company's position on Human Rights. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] • Not Met: Commitment to work with suppliers on remedy: The 2022 Human Rights Factsheet indicates: 'Across our supply chains, we continue to work with our direct suppliers towards the ambition for at least 30% of supervisory and management roles to be occupied by women by the end of 2025'. Also: 'We are committed to taking a leading role in tackling modern slavery in our own operations and in our supply chains. Transparency and collaborative working are cornerstones of our approach in this area and we publish a detailed Modern Slavery Statement each year, including sharing examples of where we have identified issues and the steps we have taken to address these'. It also discloses its Relevant UN Sustainable Development Goals for the Company, which include SDG 5 – Gender Equality: 'Working directly with suppliers, we are working towards identifying gender equality issues and taking action to mitigate and remediate these issues'. However, this subindicator looks for a commitment to work with suppliers to remedy adverse impacts which are directly linked to the Company's operations, products or services found. Moreover, CHRB expects policy commitments to be placed in formal policy documents. [2023 Human Rights Factsheet, 05/2023: tescoplc.com]
A.1.5	Commitment to respect the rights of human rights defenders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Zero tolerance of threats/attacks on HRDs: It indicates, on its webpage 'Our Approach to Human Rights' that: 'In some countries, we recognise that there is increasing pressure on human rights defenders, including trade unions. We do not tolerate threats, intimidation, physical or legal attacks on human rights defenders in relation to our operations'. The Webpage section states the Company's position on Human Rights. The Human Rights Policy indicates: ' We recognise the important role that human rights defenders play in identifying human rights issues and driving improvement; and will seek to learn from them and collaborate with them where possible. We strongly oppose any action that disrupts the work of human rights defenders'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] & [Human Rights Policy (web), 13/05/2022: tescoplc.com] • Not Met: Expects suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment: Regarding Human Rights defenders, the Human Rights Policy states: 'will seek to learn from them and collaborate with them where possible'. However, although it indicates that it seeks to collaborate with Human Rights defenders where possible, no commitment to working with human rights defenders to create safe and enabling environments for civic engagement and human rights was found. [Human Rights Policy (web), 13/05/2022: tescoplc.com]

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 Company indicates, in its Human Rights Policy that: 'Our work to ensure human rights are respected has Board-level oversight through the Group Risk and Compliance Committee chaired by our Group CEO, and through the Corporate Responsibility Committee, chaired by a Non-Executive member of the Board'. The webpage Governance states: 'The CR Committee is chaired by Lindsey Pownall, a Board level, independent Non-executive Director and includes five Board level directors and two members of the Group's Executive Committee'. [Human Rights Policy (web), 13/05/2022: tescopl.com] & [Governance (web), N/A: tescopl.com] • Not Met: Describes HRs expertise of Board member: In its 2022 Annual Report and Financial Statement, the Company discloses the skills and experience of its Board members. The Chair of the Corporate Responsibility Committee Lindsey Pownall OBE - Independent Non-executive Director 'is a passionate advocate of supplier relationships, customers, colleagues and sustainability which directly support Tesco's strategy and her role as Chair of the Corporate Responsibility Committee'. However, no further details found, including evidence of human rights expertise of the board member or board committee tasked with that governance oversight. No further details found during last revision. [Annual Report and Financial Statement 2022, 2022: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Board member/CEO signal importance of HRs in their communications: The Group Chief Executive writes a forward to the 2022-2023 Modern Slavery Statement. In the letter, he states that 'as we have continued to develop our human rights work, we have gained greater insight into risks and trends relating to modern slavery, which has enabled us to strengthen our approach'. He then details the actions taken within the year and finalises by saying that 'in the year ahead we will continue to develop our approach to managing the risk of modern slavery within our business and supply chains and ensure our strategy continues to respond to changing risks as we aim to eradicate modern slavery'. [2022-2023 Modern Slavery Statement, 12/04/23: tescopl.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 Company indicates: 'The Committee held three scheduled meetings during the year [...]. Details of the key areas of responsibility of the Committee and the time spent on each of them during 2019/20 are detailed below: Progress against corporate responsibility strategy: Progress against KPIs; Update on Little Helps Plan activity; Regional updates; Strategic plan and evolution of the Little Helps Plan. Responsible sourcing strategy: [...]; Human rights and supply chain. Little Helps Plan communications/marketing strategy: Engagement with external stakeholders; [...]; Community programmes. Governance: [...]; Oversight of ESG engagement; Engagement with stakeholders [...].' [Annual Report 2020, 05/05/2020: tescopl.com] • Met: Example of HRs issues/trends discussed in last reporting period: The Company details key areas of responsibility of the Committee during 2020/21. Regarding Progress against corporate responsibility strategy: '[...] Update on Little Helps Plan activity, Health strategy, [...]'. As for Responsible sourcing strategy: '[...] Human rights and supply chain, Audit programmes'. Little Helps Plan communications and marketing strategy: 'Engagement with external stakeholders, [...] Shareholders' approach to ESG'. Finally, Governance: 'Review of Committee effectiveness and terms of reference, Oversight of ESG engagement, [...]'. [Annual Report 2021, 13/04/2021: tescopl.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 indicates: 'The Committee [Corporate Responsibility Committee] reviewed the process for identifying the material issues through a combination of stakeholder insight, including customer and colleague input and AI data analysis. It also assessed the potential opportunities and risks. [...] The Committee is a passionate advocate for transparency and stakeholder engagement and continues to work alongside key stakeholders and investors on sustainability issues. Committee members attend ESG roundtables throughout the year, bringing insight and challenge back to the business'. Regarding its stakeholder engagement, it indicates: 'We also take other factors into account that we consider relevant to our decision making, including the interests and views of the communities we operate in, Tesco pensioners and our relationship with regulators and non-

Indicator Code	Indicator name	Score (out of 2)	Explanation
			governmental organisations. A key consideration when making decisions is for the Board to balance the needs of our stakeholders. The Board acknowledges that every decision it makes will not necessarily result in a positive outcome for all stakeholders. However, by considering the Company's purpose, vision and values together with its strategic priorities and decision-making process, the Board aims to ensure that its decisions are consistent and predictable'. However, although the Company indicates it engages with stakeholders and that it takes their view into consideration at Board level, it is not clear how these informed Board level discussions on human rights. No further details found during last revision. [Annual Report and Financial Statement 2022, 2022: tescoplc.com]
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: At least one board member incentive linked to HRs commitments: ESG measures are part of its in the long-term Performance Share Plan for executive directors. One of the performance measures entails: 'targeting the diversity of our leadership teams, so that we better represent the communities we serve'. The CEO is also a Board member. However, no evidence found of an incentive or performance management scheme linked to the Company's human rights issues (beyond diversity referred specifically to leadership teams). [Annual Report and Financial Statement 2022, 2022: tescoplc.com] • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 <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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy for HRs risks: The 2022 Annual Report and Financial Statement notes: 'Effective risk management is core to our management practices that help deliver our strategy and our commitments to our customers, colleagues, community, and the planet. We are focused on conducting our business responsibly, safely, and legally, while making risk-informed decisions when responding to opportunities or threats that present themselves'. The 2021-2022 Modern Slavery Statement it indicates: "Responsible Sourcing" is highlighted as a principal risk within our business-wide risk assessment and is reported within the PLC Annual Report. Exploitation of workers and human rights breaches remain the key drivers of this risk. We update on current and future risks, progress and performance, and breaches of our policies, to the Group Risk and Compliance Committee chaired by the Group CEO, plus the business unit Risk and Compliance committees, on at least an annual basis'. The 2021 Annual Report states that 'A review was undertaken during the year to ensure the [Corporate Responsibility] Committee continued to operate effectively and that its terms of reference remained relevant'. However, it is not clear the process it has in place to discuss and review its business model and strategy for inherent risks to human rights at board level or a board committee. No further details found during last revision. [Annual Report and Financial Statement 2022, 2022: tescoplc.com] & [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com] • Not Met: Describes frequency and triggers for reviewing business model Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews

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

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: The 2021-2022 Modern Slavery Statement indicates: 'The Group Responsible Sourcing Director leads our human rights strategy and chairs an internal modern slavery working group, comprised of human rights and Group security colleagues that meets bi-annually, at a minimum, to monitor progress against our Group modern slavery strategy and report on alleged breaches'. [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: The Company indicates: 'Our work on human rights is fully integrated within our operations, forming a key part of our broader commitment to being a responsible and sustainable business. For Tesco UK, our human rights strategy is led by our Responsible Sourcing Director who reports to our Group Quality Director and Chief Product Officer and who are responsible for product sourcing across all Tesco's retail businesses'. Seems to replicate corporate structure at country level. The Company has provided additional comments to CHRB regarding this indicator. However, evidence was already in use. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] • Not Met: Day-to-day resources and expertise allocation in own operations: The 2022-2023 Modern Slavery Statement notes: 'With 40 dedicated human rights specialists, based across ten key sourcing countries, we are well-placed to gather on the ground intelligence through direct engagement with suppliers and other relevant stakeholders. This includes capturing the views of workers through conversations, confidential interviews, and surveys'. Although the evidence found indicates it has human rights specialists, these seem to focus their work on suppliers and other relevant stakeholders, rather than on its own operations. This subindicator looks for evidence of how it allocates resources and expertise for the day-to-day management of relevant human rights issues within its own operations. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] • Met: Resources and expertise allocation in supply chain: It indicates, in its webpage section Our Approach to Human Rights: 'On a day-to-day basis, colleagues in our commercial and technical teams manage supplier and site relationships, and ethical requirements with support from a specialist responsible sourcing team, including dedicated local staff in 9 key sourcing countries'. Also, according to its 2021-2022 Modern Slavery Statement Company notes: 'With over 40 dedicated human rights specialists, based across 10 key sourcing countries, we are well-placed to gather on-the-ground intelligence through direct engagement with suppliers and other relevant stakeholders'. The Company provided feedback to CHRB regarding this indicator, however, key evidence was already in use. Also, see above. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] & [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.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: ESG measures are part of its in the long-term Performance Share Plan for executive directors. One of the performance measures entails: 'targeting the diversity of our leadership teams, so that we better represent the communities we serve'. However, no evidence found of an incentive or performance management scheme linked to a specific metric on human rights issues (beyond composition of leadership teams). [Annual Report and Financial Statement 2022, 2022: tescoplc.com] • 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 senior management incentives for coherence with HRs policies
B.1.3	Integration with enterprise risk management	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs risks integrated as part of enterprise risk system: The risk factors summarized in the Company's Annual Report 2020, include the following: 'Failure to meet product safety standards results in death, injury or illness to customers. Failure to ensure that products are sourced responsibly across our supply chain (including fair pay for workers, adhering to human rights, clean and safe working environments, meeting climate change and sustainability commitments) and that all social and environmental standards are met results in supply chain disruption, regulatory breaches, and reputational impacts of not meeting societal expectations'. [Annual Report 2020, 05/05/2020: tescoplc.com] • Met: Provides an example: Regarding the risks related to responsible sourcing, the Company discloses key responses and controls: 'We have policies and guidance to help ensure human rights are respected across our supply chain. These include a focus on appropriately monitoring conditions and progress, tackling endemic sector risks, and addressing wider community needs. Our contractual agreements with suppliers clearly articulate the expected standards related to human rights and modern slavery. Suppliers' obligations are monitored and discussed as part of regular governance meetings. We are increasing transparency of our supply chains to drive up standards, such as by publishing our tier 1 supplier list. We also provide

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>targeted training for colleagues and suppliers dealing with specific regulations related to human rights and modern slavery. We operate supplier audit programmes to monitor supplier compliance with our standards related to human rights. These include unannounced audits of supplier sites and facilities and the review of any prior approvals for sub-contracting. We qualify and review supplier factories through due diligence before use, to ensure they can meet our standards. We use certification schemes and participation in voluntary industry schemes to drive up our standards'. [Annual Report and Financial Statement 2022, 2022: tescoplc.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assesment by Audit Committee or independent third party: The 2022 Annual Report and Financial Statement indicates: 'Assurance over risks requiring standards is robust and integrated across all three lines of defence. To mitigate these risks, the second-line functions such as, finance controls, ethics and compliance, safety, responsible sourcing, technology compliance, and people compliance, systematically test the processes and controls established by management. Group Audit undertakes functional reviews on a rotational basis over the effectiveness of the first two lines of defence. It also carries out targeted controls testing for the risk requiring standards. For risks requiring judgements, Group Audit undertakes risk-based internal audits to ensure sufficient risk coverage'. 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. No further evidence found. [2023 Annual Report and Financial Statement, 2023: tescoplc.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Met: Communicates HRs policies to all workers in own operations: The Company indicates in its Annual Report 2020: 'All new colleagues are required to complete training on the Code of Business Conduct within five days of joining Tesco and refresher training is required on an annual basis.' The COBC includes human rights commitments. [Annual Report 2020, 05/05/2020: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders: The Human Rights Policy indicates: 'Human rights is embedded within our core purpose to serve our customers, communities and planet a little better every day'. The Human Rights Policy, the Human Rights requirements for food and grocery non-food suppliers and the Code of Business Conduct are available online. The latter document is available in different languages. However, it is not clear how the Company actively communicates its commitments to affected stakeholders, including local communities. No further details found during last revision. [Human Rights Policy (web), 13/05/2022: tescoplc.com] • 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	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: Meets ILO requirement for suppliers on A.1.2.a • Not Met: Describes steps to communicate HRs policies to supply chain • Not Met: Requires suppliers to communicate HRs policies: The Human Rights Policy indicates: 'This policy applies to all business units and their supply chains that are either majority-owned by Tesco or operated by Tesco management. Companies in which Tesco holds a minority stake are expected to implement a policy which is consistent with this policy'. Also, 'In addition to local laws, we work to ensure that Tesco and our suppliers adhere to the ETI Base Code [...]. Building on our work to ensure adherence to the ETI Base Code, we have identified four key priority focus areas where we focus our efforts: sustainable livelihoods, gender equality, tackling modern slavery, and worker representation. We require our suppliers to share our ambition to drive transformational change in these areas'. The Responsible Sourcing Manual, Clothing and General Merchandise Suppliers adds: 'suppliers are asked to ensure 'Ethical' is embedded in their business strategy and ethical working conditions championed in their supply chain[...] Suppliers are responsible for communicating Tesco's standards to their prospective and existing approved sites and subcontractors, and must provide valid audit reports to substantiate that their production sites meet these'. However, this only applies to its apparel suppliers. Although the Company communicates its human rights policy to its suppliers, it is not clear how it does it and if it requires suppliers to cascade it down their own supply chain, including agricultural suppliers. [Human Rights Policy (web),

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>13/05/2022: tescopl.com] & [Responsible Sourcing Manual, Clothing and General Merchandise Suppliers, 07/2021: tescopl.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: The Company's Human Rights Requirements for Food and Grocery Non food Suppliers indicates: 'Adherence to these requirements is a condition of supply to Tesco'. Regarding its approach to responsible sourcing, the Responsible Sourcing Manual, Clothing and General Merchandise Suppliers adds: 'In addition to our Little Helps Plan and website, our commitments are communicated to our colleagues in our Code of Business Conduct and to our suppliers in our contracts'. [Human Rights requirements for food and grocery non-food suppliers, 04/2021: tescopl.com] & [Responsible Sourcing Manual, Clothing and General Merchandise Suppliers, 07/2021: tescopl.com] • Not Met: Requires suppliers to cascade contractual/binding HRs policies to its suppliers
B.1.5	Training on Human Rights	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of at least 1 on A.1.2.a • Met: Describes how workers are trained on HRs policy commitments: The Company states in its Annual Report 2020: 'All new colleagues are required to complete training on the Code of Business Conduct within five days of joining Tesco and refresher training is required on an annual basis'. The code contains commitment to human rights. [Annual Report 2020, 05/05/2020: tescopl.com] • Met: Trains relevant managers including procurement on HRs: It indicates 'All Tesco UK Buying Managers and Technical Managers are required to attend internal training which covers topics such as responsible sourcing, human rights and modern slavery. Our training is regularly reviewed to ensure it continues to help build colleagues' knowledge of important topics and awareness of relevant escalation procedures'. [OUR Approach to Human Rights - web, 11/01/2022: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a • Met: Meets both requirements under score 1: See above. • Not Met: Trains suppliers to meet HRs commitments: It indicates: 'We have dedicated staff in Thailand, South Africa and Costa Rica who are in regular contact with suppliers in their respective regions to provide training and guidance on issues ranging from discrimination to working hours and labour agency management'. The 2021/22 Modern Slavery Statement provides information about training: 'Under our policy, identified suppliers are required to undertake robust mitigating steps, such as: [...] Attend tailored modern slavery training hosted by Stronger Together. This a UK-based, multi-stakeholder initiative aiming to reduce modern slavery through guidance and training'. Also, regarding its clothing and textile supply chain: 'In 2021 we ran training for our preferred mills which account for 80% of our overall volume, highlighting our expectation that they comply with the ETI Base Code and Employer Pays Principle'. Finally: 'In 2018 we launched the 'Create Workplace Culture of Respect' programme in partnership with local NGO, SHEVA. The ambition of the programme is to ensure a harassment free workplace, including the prevention of forced overtime and prohibited leave. Our training programme, directed at on-site supervisors, has now been implemented across all tier 1 supplying sites in Bangladesh [...]'. However, although the Company describes some specific trainings for suppliers, no evidence found of general human rights training (policy commitments) conducted for suppliers. No further details found during last revision. [OUR Approach to Human Rights - web, 11/01/2022: tescopl.com] & [Modern Slavery Statement 2021, 14/05/2021: tescopl.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:</p> <p>Score 1</p> <ul style="list-style-type: none"> • 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 indicates that 'In our Tesco UK Stores business, [...] the greatest risks of modern slavery exist for workers not in permanent employment, primarily agency workers in our distribution and fulfilment centres'. It indicates on its website that 'in our own operations and procurement, dedicated head office staff work closely with all service providers, as well as our internal People function, Distribution Centre and Security Managers to help address risks. [...] Our Human Rights Procurement requirements focus on the areas of highest risk and include requiring key suppliers to engage with the Responsible Recruitment Toolkit as well as attending bi-annual meetings with the Responsible Sourcing Team

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>to ensure that together we continue to strengthen and coordinate our approach to identifying and mitigating risks of modern slavery. Our UK labour providers are registered with the Gangmasters Labour and Abuse Authority and prohibited from actively recruiting from outside of the UK without the prior agreement of Tesco, as recruiting people who have moved to the UK autonomously, and have the legal right to work here, reduces the risk of human trafficking and exploitation. The Company indicates that 'Ethical auditing is predominantly focused on the 'first tier' of the supply chain, i.e. sites producing the final product, such as a clothing factory or food manufacturing plant. Sites in high risk countries must have an audit before supply and then on an annual basis. We also audit beyond first-tier based on the risk of the products being produced. For example, we audit down to grower level for our fresh fruit and vegetables and do this in collaboration with our first-tier suppliers who cascade our requirements along the supply chain. Ethical audits are conducted in accordance with SEDEX Members Ethical Trade Audit (SMETA) guidelines'. However, it is not clear how it monitors the implementation of its human rights policy commitment(s) across its own operations. No further details found during last revision. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] & [Modern Slavery Statement 2021, 14/05/2021: tescoplc.com]</p> <ul style="list-style-type: none"> • Not Met: Discloses % of supply chain monitored: In its 2022 Human Rights Factsheet, the Company indicates the percentage of high-risk tier 1 supplier sites with audits in the last year: 95%. However, the global proportion of its supply chain monitored is not clear as the percentage given refers to high-risk suppliers. No further details found during last revision. [Human Rights Factsheet 2022, 19/05/2022: tescoplc.com] • Met: Describes how workers are involved in monitoring: The Company indicates: 'With over 40 dedicated human rights specialists, based across 10 key sourcing countries, we are well-placed to gather on-the-ground intelligence through direct engagement with suppliers and other relevant stakeholders. This includes capturing the views of workers through conversations, confidential interviews, and surveys'. [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a • Met: Describes corrective actions process: The Company indicates that 'Following the audit, suppliers are required to resolve all corrective actions identified in the audit report, addressing non-compliances with the ETI Base Code and local law. The supplier is responsible for completing all corrective actions on the CAPR within agreed timescales, and for obtaining verification of closure from the independent auditors — normally within six months. The whole process, from planning, through supplier completion to final auditor verification, is tracked through SEDEX, enabling our Commercial teams to have oversight of progress and take action where necessary'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] • Not Met: Discloses findings and number of correction action processes: Regarding its UK distribution centres, the Company indicates, in its 2021-2022 Modern Slavery Statement: 'In 2021, we additionally conducted site visits and worker interviews alongside an expert independent third party at 10 of our distribution centres. We identified no indicators of modern slavery, but did find some common issues faced by our agency colleagues, including: A lack of guaranteed working hours. Disparity in treatment between directly employed and agency colleagues, including lack of career opportunities. Health and safety concerns. We work closely with our distribution colleagues and labour providers to implement corrective actions. For example, in September 2021 we introduced a new policy to guarantee a minimum of 30 hours work per week to all agency distribution colleagues who would like them. Furthermore, all booked shifts must be honoured so that no worker will be asked to finish their shift early at short notice and therefore lose out on planned income. Labour shortages have also been felt within our own operations. In 2021 we have continued to closely monitor weekly working hours of all our agency distribution colleagues and meet regularly with our labour providers to balance business needs with worker welfare. We ensure that working hours stay within acceptable limits, based on the ETI Base Code. In 2021 we completed the reimbursement of recruitment fees paid by up to eight workers identified within one of our distribution centres'. However, although the Company discloses the findings of the site visits and worker interviews and corrective actions taken place in some distribution centres, it is not clear the number of corrective action processes as a result of the monitoring. No further details found during last revision. [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
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: It indicates: 'Responsible sourcing criteria are also integrated into core purchasing practices - annual supplier reviews, when new or updated contracts are set, and throughout the tender process. (...) Commercial reviews are based on three pillars which are weighted equally: price, quality and service. Responsible sourcing sits within the quality pillar of the scorecard'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] Met: HRs performance affects continuation supplier relationships: As mentioned above: 'responsible sourcing criteria are also integrated into core purchasing practices - annual supplier reviews, when new or updated contracts are set, and throughout the tender process. (...) Commercial reviews are based on three pillars which are weighted equally: price, quality and service. Responsible sourcing sits within the quality pillar of the scorecard. (...) For priority products, a member of the Responsible Sourcing Team will additionally review each supplier and advise on supplier performance from a responsible sourcing perspective. We use our human rights due diligence requirements to help us decide which suppliers to source from'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Describes positive HRs incentives for business relationships: Also: 'For existing suppliers, where performance is strong across the three pillars including on responsible sourcing, we also look to reward where possible (for example, with increased volumes)'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] Met: Works with suppliers to meet HRs requirements: The Our Approach to Human Rights indicates: 'We have dedicated staff in Thailand, South Africa and Costa Rica who are in regular contact with suppliers in their respective regions to provide training and guidance on issues ranging from discrimination to working hours and labour agency management'. The 2021/22 Modern Slavery Statement provides information about training: 'Under our policy, identified suppliers are required to undertake robust mitigating steps, such as: [...] Attend tailored modern slavery training hosted by Stronger Together. This a UK-based, multi-stakeholder initiative aiming to reduce modern slavery through guidance and training'. Also, regarding its clothing and textile supply chain: 'In 2021 we ran training for our preferred mills which account for 80% of our overall volume, highlighting our expectation that they comply with the ETI Base Code and Employer Pays Principle'. Finally: 'In 2018 we launched the 'Create Workplace Culture of Respect' programme in partnership with local NGO, SHEVA. The ambition of the programme is to ensure a harassment free workplace, including the prevention of forced overtime and prohibited leave. Our training programme, directed at on-site supervisors, has now been implemented across all tier 1 supplying sites in Bangladesh [...]'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] & [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.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: In its webpage Our approach to human rights, that 'A significant part of our work under this pillar is about promoting dialogue between trade unions, suppliers, industry organisations, certification & audit companies as well as some governments in Latin America'. The 2021-2022 Modern Slavery Statement adds: 'With over 40 dedicated human rights specialists, based across 10 key sourcing countries, we are well-placed to gather on-the-ground intelligence through direct engagement with suppliers and other relevant stakeholders. This includes capturing the views of workers through conversations, confidential interviews, and surveys. Where we do not have on-the-ground capacity, we work with a range of experienced partners, including consultants and NGOs, who are supported by our commercial buying and quality teams. [...] Our broad human rights strategy was developed in consultation with 25 key stakeholders, including suppliers, academics, NGOs, and internal stakeholders. We also spoke to trade union representatives to bring the voice of people in our supply chain to inform our strategy development'. However, it is not clear how it has identified affected stakeholders, including workers or local communities in its supply chain, with whom to engage in the last two years. Previous evidence was based on evidence from a webpage section which no longer seem to be available. [Modern Slavery Statement 2021, 14/05/2021: tescoplc.com] & [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Discloses stakeholders whose HRs may be affected: Regarding its UK distribution centres, the Company indicates, in its 2021-2022 Modern Slavery Statement: 'In 2021, we additionally conducted site visits and worker interviews alongside an expert independent third party at 10 of our distribution centres. We identified no indicators of modern slavery, but did find some common issues faced by our agency colleagues'. It then discloses the issues found. However, it is not clear the categories, in general, of stakeholders whose human rights have been or may be affected by its activities. The 2022-2023 Modern Slavery Statement notes: 'The greatest risks of modern slavery exist for workers not in permanent employment, or employed through labour agencies, who we have less direct visibility of and often work in roles for shorter periods of time. Our focus areas in our business operations are: Agency workers in our distribution and fulfilment centres. Workers providing retail labour services, such as security and cleaning, for our offices, stores and distribution centres. Workers in car washes situated in store car parks. Workers in the construction industry who build, maintain and fit-out our stores. Goods not for resale manufactured in high-risk countries. In 2022, we identified the additional following priority area for the business: Couriers working for rapid delivery partners'. However, it is not clear the categories of stakeholders whose human rights have been or may be affected by its activities beyond modern slavery in contracted people. No evidence found of these processes including suppliers in AG/AP supply chains. [Modern Slavery Statement 2021-2022, 13/05/2022: tescopl.com] & [2022-2023 Modern Slavery Statement, 12/04/23: tescopl.com] • Met: Provides two examples of engagement with stakeholders: The 2021 Modern Slavery Statement indicates that in the context of Migrant labour in the Southern Mediterranean: 'In 2020, the forums also begun a pilot of &Wider, a worker voice technology, at grower level. This ongoing pilot has enabled us to obtain direct insight into the experiences of workers in our supply chain'. The Company interviewed a series of workers of the Vietnamese shrimp supply chain during a HRIA. [Modern Slavery Statement 2021, 14/05/2021: tescopl.com] & [HRIA shrimp supply chain in Vietnam, 02/2021: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues: The HRIA discloses results, but no specific analysis of the input/views given by stakeholders on human rights issues found. No further evidence found of views of the workers in Spain [Southern Mediterranean]. Regarding its UK distribution centres, the Company indicates in its 2021-2022 Modern Slavery Statement: 'In 2021, we additionally conducted site visits and worker interviews alongside an expert independent third party at 10 of our distribution centres. We identified no indicators of modern slavery, but did find some common issues faced by our agency colleagues, including: A lack of guaranteed working hours. Disparity in treatment between directly employed and agency colleagues, including lack of career opportunities. Health and safety concerns'. However, no details of the input/views given by stakeholders on human rights issues (what's the stakeholders take on issues). This subindicator looks for evidence of the actual opinion/take of stakeholders. No further details found during last revision. [Modern Slavery Statement 2021, 14/05/2021: tescopl.com] & [HRIA shrimp supply chain in Vietnam, 02/2021: tescopl.com] • 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	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 process of identifying risks in own operations: It indicates: 'our risk assessment process has identified that the greatest risks of forced labour come from service providers such as temporary workers in distribution, office cleaners or carwashes. This is because of the significant proportion of migrant workers in these sectors, in many of the countries we operate in, who may be less aware of their rights and more vulnerable to abuse. It is also because we have less direct visibility over these areas, relative to areas where we directly employ workers'. Moreover, 'Our risk assessment framework for own-brand products looks at five metrics, which have the potential to increase the vulnerability of workers. [...] These risk metrics are then mapped end to end in our key supply chains, allowing us to identify the most salient supply chain risks, wherever they occur'. [OUR Approach to Human Rights - web, 11/01/2022: tescopl.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: It indicates: 'In our supply chains, we are prioritising work on our four themes in the countries key products and ingredients are sourced from. We have identified 12 key products that have significant and systemic human rights risks associated with them (and most pronounced in the lower tiers of our supply chains)'. The themes are gender equality, livelihoods, forced labour, child labour and worker representation. It also states: 'Outside of these key products and ingredients, we focus on an additional seven regions and issues because of the known risks associated with them and/or their commercial importance to our business'. It discloses the regions. The issues related to these regions are: livelihoods and working hours, health and safety, worker representation, modern slavery at farm level, recruitment fees and gender equality. Finally, 'In 2019, we initiated our first HRIA in the Vietnamese Prawn supply chain'. The Company discloses its results. 'Building on this experience, we remain committed to conducting HRIAs where they can bring about the most value. In many cases, we often already have access to good sources of information on the risks associated with a particular geography, product and supply chain'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes global risk identification system incl. stakeholder consultation: The company indicates that 'We now have a broader due diligence process to ensure that we are identifying and then focusing our resource in areas of highest risk, wherever this is in the supply chain. The process was developed in consultation with over fifty internal and external stakeholders, including suppliers, multi-stakeholder bodies such as the Ethical Trading Initiative, trade unions, civil society groups such as Unseen and Oxfam and government bodies'. As explained above, and below, it also carried out, and is carrying out processes in own operations. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] • Met: Describes how risk identification system is triggered by new circumstances: It indicates: 'Following a commercial review process and when a new or updated contract is awarded, detailed commercial plans are developed and agreed with suppliers. These are overseen by senior commercial stakeholders and, for strategic suppliers or for priority supply chains include specific Key Performance Indicators relating to human rights and broader responsible sourcing. KPIs are identified with suppliers and are specific to risks in that supply chain. KPIs can relate to both suppliers' own operations and/or our shared supply chain. (...) Our responsible sourcing and technical team members meet regularly with our strategic suppliers to discuss their human rights risks, mitigation approaches and review progress against identified KPIs'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] • Met: Describes risks identified in relation to new circumstances: The Company indicates: 'In 2019, we initiated our first HRIA in the Vietnamese Prawn supply chain. Results of this assessment can be found here and a summary of the findings can be found below: [...] The negative impacts identified from the report were classified as minor including continuous use of short-term contracts, lack of policies covering sub-contracted labour, potential for indirect discrimination of female workers, and poor health and safety standards within a small number of areas of the workplace and accommodation, [...]'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com]
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: In relation to its own operations, the Company has mapped the UK service providers in its offices, retail operations, property, distribution, HR and in specialist services such as IT and car washing. 'We have then worked to identify the service providers that contain the greatest risks based on their contract type, the level of skill involved in the work, wages and our visibility of the service provider. (...) workers in lower skilled roles on temporary contracts and within lower wage industries would be at higher risk. Through this process we have identified priority sectors including: Workers in the construction industry who build our stores and carry out renovations; Agency labour in our distribution and logistics operations; Workers in security for our offices and stores, and cleaning staff; Our car wash supplier in the UK who operates the business as a franchise model'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] • Met: Describes how process applies to supply chain: It indicates: 'In our supply chains, we are prioritising work on our four themes in the countries key products and ingredients are sourced from. We have identified 12 key products that have significant and systemic human rights risks associated with them (and most pronounced in the lower tiers of our supply chains)'. Also: 'Outside of these key

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>products and ingredients, we focus on an additional seven regions and issues because of the known risks associated with them and/or their commercial importance to our business'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com]</p> <ul style="list-style-type: none"> • Met: Public disclosure of results of HRs risk assessment: The Company indicates that 12 products and ingredients 'have significant and systemic human rights risk associated', and discloses the type of product and the risk associated, for instance, in cotton the risks are forced and child labour, and in bananas are livelihoods and worker representation. In addition, it also focus in specific regions and issues and discloses which these are including for instance modern slavery at farm level in Spanish salads or accommodation standards and recruitment fees in the UK agriculture. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1: See above. • Not Met: Describes how assessment involved affected stakeholders: The Company indicates: 'We now have a broader due diligence process to ensure that we are identifying and then focusing our resource in areas of highest risk, wherever this is in the supply chain. The process was developed in consultation with over fifty internal and external stakeholders, including suppliers, multi-stakeholder bodies such as the Ethical Trading Initiative, trade unions, civil society groups such as Unseen and Oxfam and government bodies'. Although the Company indicates that it has developed in due diligence process in consultation with different stakeholders, it is not clear how it involves affected stakeholders in the assessment process itself, not only in its design. No further details found during last revision. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com]
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system to prevent, mitigate and remediate HRs issues: The Company indicates: 'Once we have identified our priorities, we then seek to work collaboratively with our suppliers, wider industry, civil society and, where appropriate, policy-makers to mitigate human rights risks - i.e. what steps can we take to avoid, reduce or manage those risks. This may include ethical audits, collaborative projects or training workers to understand their human rights'. The approach is based on three pillars: 'improving standards for people working in our own operations and our supply chains through continuous improvement programmes with suppliers, driving transformative industry-wide efforts to address endemic labour and community issues, and using our convening power to advocate for change'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] • Met: Describes how global system applies to supply chain: The system described above covers both own operations and supply chain. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] • Met: Example of actions decided on at least 1 salient HRs issue: The Webpage Our approach to Human Rights indicates: 'In the case of own operations and service providers, the Company indicates that 'dedicated head office staff work closely with all service providers, as well as our internal People function, Distribution Centre and Security Managers to help address risks. This includes training staff to spot potential indicators of modern slavery'. The 2021 Modern Slavery Statements adds to it: 'In 2020, in consultation with key suppliers, Tesco colleagues and industry experts, we launched new human rights requirements for suppliers in the above focus areas [agency workers, security and cleaning workers, car-washing workers, construction workers, among others]'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] & [Modern Slavery Statement 2021, 14/05/2021: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1: See above. • 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: It indicates that monitoring is part to its due diligence framework. However, no description found of the system tracking or monitoring the actions taken in response to human rights risks and impacts and for evaluating whether the actions have been effective or have missed key issues or not produced the desired results. No further details found during last revision. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] • Not Met: Example of lessons learned from evaluation effectiveness of actions: The 2022 Human Rights Factsheet indicates that 'Developing learning strategies to consider new information and learn from past performance' is part of its risk

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>management framework. The 2021 Modern Slavery Statement adds that one of the Company's aim was: 'Identify additional priority supply chains/regions for our responsible recruitment requirements'. And the outcome was: 'Through the consultation on our modern slavery strategy, we have now identified UK seasonal workers – Produce and Priority Fisheries as additional priority supply chains. Our approach to embedding responsible recruitment will however differ between supply chains and regions'. However, no examples found of lessons learnt as a result of tracking the effectiveness of its actions on at least one of its salient human rights issues as a result of its due diligence processes. [Modern Slavery Statement 2021, 14/05/2021: tescoplc.com] & [Human Rights Factsheet 2022, 19/05/2022: tescoplc.com]</p> <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	0.5	<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: Provides two examples of comms with stakeholders: The Company indicates on its website that 'We also actively report to stakeholders including the Ethical Trading Initiative. The ETI report we prepare is scrutinised by trade union and NGO members of ETI (members include the Trades Union Congress, CARE and Anti-Slavery International) and feedback is provided to us to help us review our activities and improve'. However, it is not clear how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf. No further details found during last revision. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes challenges to effective comms and how it is working to address them: The 2021-2022 Modern Slavery Statement indicates: 'Many workers, both within our own operations and supply chains, may not speak English as a first language and may feel more comfortable discussing their working conditions in their native tongue. Clear Voice Interpreting is the trading arm of the NGO Migrant Help which provides vital interpreting services to those experiencing the asylum process in the UK. Informed by their experience of interpreting needs, Clear Voice Interpreting provides an on-demand phone service and pre-booked virtual interpretation services to those in need. In 2021, we began working with Clear Voice Interpreting to access independent, professional interpreters adept at working with survivors of abuse when conducting worker engagement and human rights assessments. In 2022, we will continue to use remote interpreting across a range of due diligence activities'. Moreover, 'Over the past two years we have piloted &Wider's worker voice technology at high-risk sites in Spain, Turkey, Asia, and Africa. Given the lack of mobility during the pandemic, in-person audits were unable to be conducted and worker engagement was limited. This technology helped us gain valuable insights into the challenges workers were facing during the pandemic and how to best support suppliers and their workers during COVID-19. We are currently working with &Wider in South Africa to understand how worker voice technology can strengthen our current due diligence processes across the South Africa fruit industry'. [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com]

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 whistleblowing policy indicates that 'The Protector Line is a way for colleagues, suppliers and their staff to disclose information that relates to suspected wrongdoing or dangers at work relating to Tesco'. This channel explicitly includes human rights issues. For Tesco colleagues the channel 'will be managed by the Loss Prevention and Security team following the Protector Line Blueprint'. In addition to the information disclosed above, the code of conduct includes the email address and the telephone number for the different countries. [Whistleblowing policy, 12/06/2019: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> Met: Grievance mechanism available in appropriate languages and workers made aware: The Protector Line is available in about 30 languages. The Company indicates in its 2022 Annual Report 2020: 'All new colleagues are required to complete training on the Code of Business Conduct within five days of joining Tesco. Annual refresher training is also required'. The Code contains provisions on the Protector Line. [ProtectorLine_web, N/A: secure.ethicspoint.eu] & [Annual Report and Financial Statement 2022, 2022: tescoplc.com] Met: Describes how workers in supply chain access grievance mechanism: It indicates it has a Supplier Protector Line: 'It's a free and confidential service that allows Tesco suppliers and their employees to raise concerns that could have a negative impact to the Tesco brand/reputation or themselves'. It can be used to raise complaints about a breach of Tesco Code of Business Conduct, which contains the Company's Human Rights commitments; mistreatment of workers; danger to health and safety among other issues. [Supplier Protector FAQ, 09/2021: tescoplc.com] Not Met: Expects suppliers to convey expectation to their suppliers: The 2021-2022 Modern Slavery Statement indicates that: 'We require our primary supplying sites in the UK to promote the Helpline, enabling us to continue to raise awareness of modern slavery'. The Human Rights requirements for food and grocery non-food suppliers adds: 'To ensure possible grievances are addressed early and remediated appropriately, Tesco's expectation is that all suppliers establish or participate in effective operational-level grievance mechanisms'. However, it is not clear the Company expects its suppliers to convey the same expectation [to use the company's own mechanisms to raise complaints or concerns about human rights issues at the company's suppliers or the company expects its suppliers to establish a mechanism for their workers to raise such complaints or concerns] on access to grievance mechanism to their own suppliers. No further evidence found. [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com] & [Human Rights requirements for food and grocery non-food suppliers, 04/2021: tescoplc.com]
C.2	Grievance mechanism(s) for external individuals and communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Grievance mechanism accessible to all external individuals and communities: The 2022 Annual Report and Financial Statement indicates: 'We have a confidential 'Protector Line' allowing any colleague or third party to report a violation of the Code of Business Conduct, local law or regulation, or unethical behaviour'. The Protector Line is openly available online. [Annual Report and Financial Statement 2022, 2022: tescoplc.com] & [ProtectorLine_web, N/A: secure.ethicspoint.eu] <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Protector Line is available in about 300 languages. The Company indicates what suppliers need to do, in relation to the Supplier Protector Line: 'Please make your employees aware of the Tesco Supplier Protector Line; If you have any questions, please ask your Tesco contact; Print off one or more of the Tesco posters and place them on employee notice boards; If you are a supplier that is audited to Tesco manufacturing standards, it is aspirational that you: Show auditors the Supplier Protector Line poster(s) displayed on employee notice boards; Allow auditors to independently check employee awareness; Include the Supplier Protector Line service in employee/contractor's induction programme and refresher training; Inform 3rd parties in your supply chain that they are expected to participate in the Tesco Code of Business Conduct and you are accountable for ensuring that all information and material is made available to relevant parties'. The Company has a series the posters to advertise the line. However, although the Company indicates how it expects workers at the supply chain to learn about the grievance channel, it is not clear how all affected external stakeholders at its own operations are actively made aware of it. [ProtectorLine_web, N/A: secure.ethicspoint.eu] & [Supplier Protector FAQ, 09/2021: tescoplc.com] Not Met: Describes how external individuals/communities access grievance mechanism: As indicated above, the Company indicates what suppliers need to do, in relation to the Supplier Protector Line: 'Please make your employees aware of the Tesco Supplier Protector Line; If you have any questions, please ask your Tesco contact; Print off one or more of the Tesco posters and place them on employee notice boards; If you are a supplier that is audited to Tesco manufacturing standards, it is aspirational that you: Show auditors the Supplier Protector Line poster(s) displayed on employee notice boards; Allow auditors to independently check employee awareness; Include the Supplier Protector Line service in

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>employee/contractor’s induction programme and refresher training; Inform 3rd parties in your supply chain that they are expected to participate in the Tesco Code of Business Conduct and you are accountable for ensuring that all information and material is made available to relevant parties’. The Code of Business Conduct discloses different links, email addresses and phone numbers to raise concerns. However, it is not clear that external individuals and communities have access to it, in order to raise Complaints or concerns about human rights issues at the Company’s suppliers (or to the Company’s own mechanism to report in relation to business partners’ behaviour). [Supplier Protector FAQ, 09/2021: tescoplc.com] & [Code of Business Conduct, 09/2021: tescoplc.com]</p> <ul style="list-style-type: none"> • Not Met: Expects supplier to convey expectation to their suppliers: The Human Rights requirements for food and grocery non-food suppliers indicates suppliers should ‘ensure possible grievances are addressed early and remediated appropriately, Tesco’s expectation is that all suppliers establish or participate in effective operational-level grievance mechanisms’. The Company indicates what suppliers need to do, in relation to the Supplier Protector Line, including ‘If you are a supplier that is audited to Tesco manufacturing standards, it is aspirational that you: [...] inform 3rd parties in your supply chain that they are expected to participate in the Tesco Code of Business Conduct and you are accountable for ensuring that all information and material is made available to relevant parties’. However, it is not clear the Company expects suppliers to convey expectations [to have a channel from which external individuals and communities can access to raise Complaints or concerns about human rights issues at the Company’s suppliers] on access to grievance mechanism(s) to their suppliers, as it indicates that it is aspirational to inform third parties. [Supplier Protector FAQ, 09/2021: tescoplc.com] & [Human Rights requirements for food and grocery non-food suppliers, 04/2021: tescoplc.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: Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on design and performance: The 2022-2023 Modern Slavery Statement explains various grievance mechanism channel is different parts of the world: ‘In 2022, we worked with &Wider in South Africa to understand how worker voice technology can strengthen our current due diligence processes across the South African fruit industry’. ‘In 2022, we co-funded the development of the Seasonal Worker Scheme (SWS) version of the Just Good Work app, alongside other UK retailers. Just Good Work is a mobile app that provides workers with critical information and access to help at every stage of their recruitment and employment journey’. It also provides an example of a toolkit to improve its grievance mechanism: ‘In 2021, Reckitt, one of our key suppliers, commissioned the development of a practical toolkit to support companies to improve their grievance mechanisms, enabling workers to raise grievances in a safe, trusted, and transparent manner. Reckitt initially commissioned the toolkit to pilot within their own supply chain, then partnered with us to increase the scope of the pilot to include flowers, produce and packaged foods. [...] We have encouraged targeted tier 1 suppliers to implement this. In 2023 we plan to scale up the dissemination of this toolkit amongst our supplier base’. However, it is not clear it engages with potential or actual users. The subindicator looks for a description of how it engages with potential or actual users on the design and performance of the mechanism. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] • Not Met: Provides user engagement examples (at least two) on design and performance: See above. Although the Company provides examples of grievance mechanisms and of a toolkit, no example found of how it engages with potential or actual users specifically on the design, implementation or performance of the mechanism. The Company is expected to provide two of such examples. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism: See above. Although the Company provides different examples of grievance mechanisms and of a toolkit, no description found of its system to engage with potential or actual users (or individuals or organisations acting on their behalf) specifically on the improvement of the mechanism. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] • Not Met: Provides user engagement examples (at least two) on improvement: The 2021-22 Modern Slavery Statement indicates that ‘In 2021, Reckitt, one of our key suppliers, commissioned the development of a practical toolkit to improve companies’ grievance mechanisms enabling workers to raise grievances in a safe, trusted, and transparent manner. Reckitt initially commissioned the toolkit to pilot within its own supply chain, then partnered with us to increase the scope of the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>pilot to include flowers, produce and packaged foods. Learnings from these pilots will inform the final toolkit which will be publicly available in 2022 and provide best practice on the effective implementation of operational-level grievance mechanisms'. Although the Company has provided an example of a practical toolkit to improve the grievance channel, it is not clear whether mechanism users are engaged in the process. The webpage section When grievance becomes a good practice notes: 'SIZA, in conjunction with PROCARE, developed a training course on "WHEN GRIEVANCE BECOMES A GOOD PRACTICE" within businesses and the procedures around handling them, and the crucial role this plays in employee and business wellness. This course is aimed at all levels of people working on farms or in packhouses. [...] This training is focused on providing a more in-depth look at grievance procedures within a business and the way they are handled and how communication between all parties plays a vital role so that a solution can be found to resolve the raised issues. The end goal is to create a better working relationship on farms and packhouses by providing training for managers, supervisors, and employees to gain more knowledge and expertise on the process'. It indicates it is a programme supported by Tesco. Company provides different examples of grievance mechanisms [see above], however, this subindicator looks for at least two examples of engagement with potential or actual users on the improvement of the grievance mechanism. [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com] & [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com]</p>
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes procedure and timescales for managing complaints or concerns: The Grievance Policy indicates: 'A colleague's grievance will be taken seriously, and we acknowledge their grievance within 7 days of receipt. We start the investigation as soon as we're made aware of the concerns and conclude as soon as we can within a reasonable timeframe to allow for the most thorough investigation possible. There will be a justifiable reason for any delay. A colleague will: receive a written invite to the meeting which will take place as soon as possible (normally, within 14 days of us receiving their letter, unless a justifiable reason for the delay); have the option to be accompanied by either a colleague or a Trade Union Representative; receive a written outcome of the grievance investigation; and be able to raise an appeal if they remain dissatisfied at the outcome of this grievance investigation'. However, it is not clear these procedures also apply to other stakeholders in different parts of the world, as the Company explicitly indicates 'colleague' and the policy notes: 'This policy is applicable to all our colleagues within the UK'. This subindicator looks for evidence of both procedures for informing complainants and estimated timescales for addressing concerns. [Grievance policy_web, 30/09/2021: tescoplc.com] • Not Met: Describes technical, financial, advisory support to enable equal access: The Grievance Policy states: 'Colleagues who work in our distribution centres must refer to the grievance procedures within their Site Agreement. Further guidance on the grievance procedure applicable to distribution colleagues is available from the People Partner or Trade Union Representative'. Also, A colleague will: [...] have the option to be accompanied by either a colleague or a Trade Union Representative'. Finally: 'Trade Union Representatives and colleagues have the right to: have reasonable paid time to help a colleague prepare for meetings'. However, it is not clear these procedures also apply to other stakeholders and in different parts of the world, as the Company explicitly indicates 'colleague' and the policy notes: 'This policy is applicable to all our colleagues within the UK'. [Grievance policy_web, 30/09/2021: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism: Regarding the possible outcomes of a formal grievance, the Grievance Policy states: 'The investigating manager will decide on the appropriate course of action. This could mean: Upholding – they believe that the colleague's concerns are valid and will take steps to improve the situation; Not upholding – they believe that the colleague's concerns are not valid/there is no evidence to support their concerns; or Partly upholding - they agree with some parts of their grievance but not all. The colleague will receive a letter confirming the decision, and who you should raise an appeal with if you remain unhappy. Whether the grievance has been handled informally or formally, the grievance manager will consider the most appropriate option available when considering how to resolve the situation for the colleague'. However, this subindicator looks for an explanation of the type of outcome to the complainant through use of the grievance mechanisms. Moreover, it is not clear these procedures also apply to other stakeholders in different parts of the world, as the Company explicitly indicates 'colleague' and the policy notes: 'This policy is

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>applicable to all our colleagues within the UK'. [Grievance policy_web, 30/09/2021: tescopl.com]</p> <ul style="list-style-type: none"> • Not Met: Describes escalation to senior levels / independent adjudicators: The Grievance Policy indicates: 'A colleague will: [...] be able to raise an appeal if they remain dissatisfied at the outcome of this grievance investigation'. However, it is not clear it includes escalation to more senior levels or independent third party. Moreover, it is not clear these procedures also apply to other stakeholders in different parts of the world, as the Company explicitly indicates 'colleague' and the policy notes: 'This policy is applicable to all our colleagues within the UK'. [Grievance policy_web, 30/09/2021: tescopl.com]
C.5	Prohibition of retaliation for raising complaints or concerns	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation against workers/stakeholders: It indicates: 'We do not tolerate retaliation in any form against individuals who raise concerns and we are committed to ensuring that colleagues who raise concerns are not victimised'. [Whistleblowing policy, 12/06/2019: tescopl.com] • Met: Describes practical measures to prevent retaliation: The Code states that 'you don't have to give your name when you call'. In addition, the CEO, in its letter to employees contained in the code states that 'if you feel the need to raise your concern anonymously, you can call Protector Line in complete confidence'. The Ethics Point FAQ indicates: 'Your anonymity will be respected where requested'. [Code of Business Conduct, 09/2021: tescopl.com] & [EthicsPoint FAQ (web), N/A: secure.ethicspoint.eu] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence: It indicates: 'as long as you're acting in good faith and your concerns are genuine, you are legally protected from victimisation and will not be at risk of any form of retribution, including losing your job, as a consequence of raising a concern'. However, no further evidence found indicating that will not retaliate against workers and stakeholders through: legal action against persons or organisations who have brought or tried to bring a case against it involving credible allegation of adverse human rights impacts, or against the lawyers representing them or engaging in violent acts or threats to the livelihoods, careers or reputation of claimants or their lawyers. In the case of stakeholders, the Company is also expected to indicate that it will not engage in economic forms of retaliation against any workers' representatives who have brought or tried to bring a case against it involving an allegation of human rights abuses. No further details found during last revision. [Code of Business Conduct, 09/2021: tescopl.com] • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0.5	<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: It indicates: 'We also do not require individuals or communities participating in a grievance process to permanently waive their legal rights to bring a claim through a judicial process'. [OUR Approach to Human Rights - web, 11/01/2022: tescopl.com] • Not Met: Does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Cooperates with state based non judicial mechanisms: Also: 'we are committed to supporting access to state-based judicial or non-judicial mechanisms'. However, it is not clear it sets out a process by which it cooperates with state-based non-judicial grievance mechanisms on complaints brought against it. No further details found during last revision. [OUR Approach to Human Rights - web, 11/01/2022: tescopl.com] • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes approach taken to remedy adverse HRs impacts: The Company indicates that in lower tiers of its supply chain in India, in 2021 it has: 'Identified recruitment fees being paid by 92 workers equivalent to one month's salary. All workers were reimbursed, and preventative measures were introduced'. [Modern Slavery Statement 2021-2022, 13/05/2022: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes changes to systems, processes and practices to prevent future impacts: The website section Sustainable Livelihood - supply chain strategy indicates: 'Our approach within each of our priority supply chains is defined by three pillars: Improve. We are reviewing our purchasing practices to ensure they support producers to pay living wages to workers and for smallholder farmers to receive a fair income. This includes looking at how we can ensure quoted prices

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>reflect the costs of sustainable and ethical production, and how our relationships with suppliers support positive changes. [...] Transform. By working with stakeholders, including unions, governments, NGOs and other businesses, we are identifying potential ways to measure wage gaps and increase wages and incomes. We will pilot solutions in collaboration with our partners and share learnings. [...] Advocate. We need to work with other stakeholders to ensure a level playing field across whole industries and to have long lasting impact. By convening and engaging others, including governments, we can find systemic solutions that will impact all workers or producers in a whole industry or country.' The 2021-2022 Modern Slavery Statement adds: 'In 2021 we began the process of verifying compliance with our Responsible Recruitment Requirements. Launched in March 2020, this policy requires all primary food sites and poultry end-to-end sites to implement the Employer Pays Principle, in line with the ILO definition of recruitment fees and costs. In 2021, we expanded this requirement to all non-food sites. The policy now covers over 25,000 migrant workers across the two countries. Verification, which includes both paperwork review and worker interviews, is being led at several sites by the Issara Institute, and by other independent third parties. To date, the verification process has enabled us to identify a site where workers have continued to pay some fees related to their ongoing employment. We are currently working in collaboration with the site and Issara to develop an action plan against these findings and agree appropriate remediation'. [Modern Slavery Statement 2021-2022, 13/05/2022: tescopl.com] & [Sustainable Livelihood - SC strategy (website), 14/04/2020: tescopl.com]</p> <ul style="list-style-type: none"> • 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	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The Company indicates in its 2021 Modern Slavery Statement: 'In the past 12 months through Protector Line, the Modern Slavery & Exploitation helpline, supplier visits and other channels, there have been 20 incidents with potential indicators of modern slavery in our supply chains'. It then describes some of the cases, in some of them, suppliers were delisted. The Company has provided comments to CHRB regarding this indicator disclosing information on different items and their 2022/23 status, for instance: 'Number of primary suppliers in the UK trained on modern slavery'. However, no further evidence found including the number of grievances about human rights issues filed, addressed or resolved and outcomes achieved for its own workers and for external individuals and communities that may be adversely impacted by the Company. [Modern Slavery Statement 2021, 14/05/2021: tescopl.com] & [2022-2023 Modern Slavery Statement, 12/04/23: tescopl.com] • Not Met: Example of how lessons from mechanism improved HRs management system: The Company discloses information on how it monitors progress against the commitments made within its Modern Slavery Statement each year, for instance: 'Expand promotion of the Modern Slavery & Exploitation Helpline across our distribution network - This is completed and further reminders to promote the Helpline are done by our team and independent experts during regular site level assurance visits'. Also: 'Continue to trial alternative avenues for worker voice and grievance reporting, such as &Wider, as a means for identifying risks - Worker-centric grievance mechanisms remain a priority for Tesco. In 2022 our focus has been strengthening these in our highest risks areas including UK agriculture. As such, the launch of the Just Good Work App and promotion of the Modern Slavery & Exploitation Helpline has been vital'. However, this subindicator looks for an example specifically of how lessons from the grievance mechanism have contributed to improving the company's human rights management system. No further evidence found. [2022-2023 Modern Slavery Statement, 12/04/23: tescopl.com] <p>Score 2</p> <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)

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)	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 living wage in supplier codes and contracts: The Human Rights requirements for food and grocery non-food suppliers adds: 'Suppliers and sites are expected to read and implement the requirements, in addition to ensuring all sites are compliant with the ETI base code'. Living wages is ETI base code clause 5. It says 'Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income'. However, according to CHRB methodology, living wage must include a reference to family and/or dependents. The Company indicates, in its 2022 Human Rights Factsheet: 'We are committed to identifying living wage and income benchmarks and targeting action in our priority supply chains. For example, from January 2024, we will only source from banana producers who pay a living wage to all workers no matter the volumes sourced by Tesco'. However, no timebound target found for requiring all its suppliers to pay all workers a living wage. No further details found during last revision. [Human Rights Factsheet 2022, 19/05/2022: tescoplc.com] & [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] • Met: Describes work with suppliers on living wage: The webpage section Bananas indicates: 'With industry bodies, such as the World Banana Forum, and other stakeholders we have worked hard to agree living wage benchmarks in all major banana producing countries. These benchmarks tell us the total pay a worker needs in order to afford decent standard of living including food, water, housing, education, health care, transportation, and clothing. Tesco have also supported the development of important tools for suppliers to measure living wage gaps such as the IDH salary matrix. We are pleased to see from the latest data collected from our suppliers that many are already paying the living wage to all their workers. However, for others, some workers are receiving salaries below the living wage benchmark for their region. We recognise our shared responsibility to support suppliers to close these living wages gaps. That is why in 2021 we conducted a review of our purchasing practices and updated them to embed living wages. As part of this work we have also made the following new commitments: As of January 2022, Tesco commits to paying the living wage gap to banana producers (equivalent to the volumes we source). Tesco shall ensure that producers have in place a timebound commitment to pay all workers a living wage. We will reward those who continue to make progress on closing living wage gaps with higher volumes as part of a balanced scorecard. Our ambition is that from January 2024, we will only source from banana producers who pay a living wage to all workers no matter the volumes sourced by Tesco'. [Bananas_web, N/A: tescoplc.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 2021 Modern Slavery Statement indicates: 'We recognise the role purchasing practices can have on the ability of suppliers to maintain good labour conditions. In the past year, we have continued to create greater alignment between our responsible sourcing and commercial teams'. The webpage section Sustainable Livelihoods adds: 'We are reviewing our purchasing practices to ensure they support producers to pay living wages to workers and for smallholder farmers to receive a fair income. This includes looking at how we can ensure quoted prices reflect the costs of sustainable and ethical production, and how our relationships with suppliers support positive change'. However, no description found of specific actions adopted to avoid price or short notice requirements or other business considerations undermining human rights. [Modern Slavery Statement 2021, 14/05/2021: tescoplc.com] & [Sustainable livelihoods - supply chain strategy (web), 06/01/2022: tescoplc.com] • Not Met: Describes practices to pay suppliers in line with agreed timeframes

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: As indicated above, according to the 2021 Modern Slavery Statement: ‘We recognise the role purchasing practices can have on the ability of suppliers to maintain good labour conditions. In the past year, we have continued to create greater alignment between our responsible sourcing and commercial teams. This has included raising awareness of human rights risks within our supply chains, engaging in the commercial agreement process for products known to have a higher risk of forced labour and ensuring human rights priorities are captured in our plans with our strategic supplier partners’. However, it is not clear the Company reviews its own operations to mitigate negative impacts of its purchasing practices in planning, merchandising and costing. The Company indicates, in its webpage section Sustainable livelihoods - supply chain strategy: ‘We are reviewing our purchasing practices to ensure they support producers to pay living wages to workers and for smallholder farmers to receive a fair income. This includes looking at how we can ensure quoted prices reflect the costs of sustainable and ethical production, and how our relationships with suppliers support positive change. In 2021, we reviewed our purchasing practices with banana producers and made new commitments to pay the living wage gap to banana producers (equivalent to the volumes we source) through a new partial open book purchasing model’. However, it is not clear these reviews affect the agricultural supply chain generally or only its banana producers. No further details found during last revision. [Modern Slavery Statement 2021, 14/05/2021: tescopl.com] & [Sustainable livelihoods - supply chain strategy (web), 06/01/2022: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Example of assessing and changing of purchasing practices
D.1.3	Mapping and disclosing the supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Identifies direct and indirect suppliers including manufacturing sites: It discloses its first tier food and grocery non-food sites list and a list with its tea suppliers. However, it is not clear it identifies its suppliers, including direct and indirect suppliers. No further details found during last revision. [First tier food and grocery non-food sites, 01/2022: tescopl.com] & [Tea Suppliers list 2021, 10/2021: tescopl.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 discloses its first tier food and grocery non-food sites list. The webpage section Our Approach to Human Rights indicates: ‘In January 2022 we published a full list of first tier food and grocery non-food suppliers, including overall supplier names, addresses, countries of origins and workforce numbers. This list includes own brand suppliers across a number of product categories, including meat and poultry, fruit and vegetables, bakery products, dairy, coffee and tea, confectionery, household, pet care, health & beauty, and wellness’. However, no information regarding indirect suppliers who make up the most significant parts of its supply chain found. The Company is also expected to explain how it has defined what are the most significant parts of its direct and indirect supply chain. No further details found during last revision. [First tier food and grocery non-food sites, 01/2022: tescopl.com] & [OUR Approach to Human Rights - web, 11/01/2022: tescopl.com] • Not Met: Discloses direct or indirect suppliers involved in higher-risk activities

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on child labour in supplier codes and contracts: The Human Rights requirements for food and grocery non-food suppliers adds: 'Adherence to these requirements is a condition of supply to Tesco. Suppliers and sites are expected to read and implement the requirements, in addition to ensuring all sites are compliant with the ETI base code'. According to ETI Base Code, 'Child labour shall not be used: There shall be no new recruitment of child labour; Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child'. The Company indicates, on the website Our approach to human rights that 'Ethical audits are conducted in accordance with SEDEX Members Ethical Trade Audit (SMETA) guidelines'. Under SMETA audit reports, an auditor must record how age is checked. It is not clear, however, whether all suppliers are subject to these audits (and requirement is not explicit in the supplier code or contract). No further details found during last revision. [Human Rights requirements for food and grocery non-food suppliers, 04/2021: tescopl.com] & [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] • Not Met: Describes work with suppliers on eliminating child labour: The webpage section Working with Industry – Cocoa indicates: 'In the cocoa industry challenges of child labour are well documented and high levels of poverty combined with limited access to education increase the risk of labour exploitation. [...] all the cocoa used in our other Own Brand products (such as biscuits, cakes, desserts and cereals) is responsibly sourced through a combination of responsible cocoa programs – Rainforest Alliance, Cocoa Horizons, and Fairtrade. [...] Each program helps cocoa farmers to grow their cocoa in a more sustainable and ethical way, promoting good agricultural practices, helping them achieve higher yields, and helping them to increase their incomes. The programmes also help grow awareness of ethical labour conditions for workers and the importance of education for children. Through all our cocoa sourcing, we will therefore be helping to benefit farmers, their families, the environment in which they grow their cocoa trees, and the wider community'. However, no further description found of how it proactively works with suppliers to eliminate child labour and to improve working conditions for young workers where relevant. [Working with Industry - Cocoa_web, N/A: tescopl.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 indicates in its 'Human rights requirements for food and grocery non food suppliers: 'We expect labour providers utilised by our supplies to meet the legal requirements within the country they operate as well as being compliant with the ETI base code. (...) Suppliers shall seek to ensure that when they recruit directly and/or engage labour providers, recruitment fees and costs are paid by the supplier or agency and will prohibit any charges by suppliers, labour providers or other 3rd parties to prospective workers. (...) Unlawful recruitment fees should be fully remediated. In cases where excessive recruitment fees are found to have been paid, suppliers should share with Tesco a proposal for remediation'. [Human Rights requirements for food and grocery non-food suppliers, 04/2021: tescopl.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes work with suppliers on debt/fees for job seekers/workers: The 2021 Modern Slavery Statement indicates: 'Tesco continues to participate actively in the Responsible Recruitment workstream of FNET [Food Network for Ethical Trade], where members seek to map recruitment fees in key supply chains and seek alignment on due diligence'. Also 'We recognise that debt bondage caused by excessive recruitment fees charged to workers can lead to situations of forced labour. As members of the Institute of Human Rights and Business Leadership Group for Responsible Recruitment, we have committed to the Employer Pays Principle that – no worker should pay for a job and the costs of recruitment should be borne not by the worker, but by the employer. (...) This year we have monitored the implementation of our responsible recruitment requirements for all food suppliers in Thailand and Malaysia. This policy includes a time bound commitment to align with the Employer Pays Principle. Our responsible sourcing specialist based in Thailand has supported the capacity building of HR teams, where necessary, including ensuring these teams understand how recruitment fees and costs are changing during the pandemic. Robust assessments of the implementation of this policy will be conducted when restrictions permit'. [Modern Slavery Statement 2021, 14/05/2021: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of payment of recruitment fees in supply chain: The Company indicates: 'In 2021/22 we identified 86 cases, affecting 11,848 workers, where payments had fallen short of what should have been paid, including premiums for overtime, downtime wages or unpaid wages during COVID-enforced lockdowns'. The 2022-2023 Modern Slavery Statement notes the 'Amount of recruitment fees remediated and recruitment costs covered in our supply chains' in 2022/23: USD 442,672. However, although the Company reports the amount of recruitment fees remediated, it is not clear the scope (potential affected) by this issue. Figures related to affected workers are from a previous report and refers to amounts paid related to wage issues, not recruitment fees. [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com] & [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] • 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 ETI Code indicates: 'Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. [...] Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded'. The ETI Code is a supplier requirement. However, no evidence found that suppliers are required to pay both in full and on time. Regarding its non-food suppliers, the 2022-2023 Modern Slavery Statement notes: 'Workers are less vulnerable to modern slavery if they are not in debt. One issue we monitor particularly closely in key sourcing countries is that wages are paid on time and, or in full for all hours worked, including overtime premiums where relevant. Through our own checks, we occasionally find cases where wages are not paid on time and, or in full. Where we identify a shortfall in payment, we require suppliers to pay back any missed wages. In the rare occurrence that suppliers do not agree, we exit our relationship with them in a responsible manner'. However, this subindicator assesses agricultural products. [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] & [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] • Not Met: Describes work with suppliers on paying workers regularly, in full and on time: The Company has provided comments to CHRB regarding this indicator, including information on issues it monitors on its non-food suppliers [see above]. However, the Company is expected to describe how proactively it works with supply chain to pay workers regularly, in full and on time. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain: The 2022-2023 Modern Slavery Statement notes: 'In 2022/23 we identified 37 cases, affecting 1,561 workers, where payments had fallen short of what should have been paid, including premiums for overtime, minimum wage arrears or unpaid wages to resigned workers. These were subsequently addressed with over USD 186,986 repaid to workers as result of our intervention'. However, the information provided makes reference to non-food suppliers and this subindicator assesses agricultural products. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] • Not Met: Analysis of trends demonstrating progress
D.1.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on free movement in supplier codes and contracts: The Code (ETI Base Code) states: 'Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice'. The ETI base code is a requirement for suppliers. [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] • Met: Describes working with suppliers on free movement of workers: The Company indicates on its website: 'we have supported a number of programmes linked to tackling forced labour. For example, in early 2020 we launched a new policy [...] outlining our Responsible Recruitment requirements for primary suppliers and end-to-end Protein and Produce sites in Thailand and Malaysia supplying Tesco UK/ROI. To launch the policy we held a webinar, alongside The Institute for Human Rights and Business, to upskill suppliers on Responsible Recruitment and the supporting policy. This ensured they were able to cascade the policy requirements to relevant colleagues and relevant end-to-end suppliers'. The new policy includes prohibition of retaining workers' personal documents. The 2021-2022 Modern Slavery Statement indicates: 'We continue to require all Tesco suppliers, including service providers such as labour agencies, based in the UK to attend 'Stronger Together' training on tackling modern slavery. This requirement also includes the second-tier suppliers of our key UK food suppliers. Over the past six years, 2,353 representatives from our food supply chains have attended this training. We strongly encourage all fruit and wine producers to attend 'Stronger Together' training in South Africa with 674 individuals trained to date'. [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com] & [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain: The Company discloses the 'Number of cases with modern slavery indicators identified in own operations and supply chains': 15. 'Eight of these have been substantiated. Six of these cases relate to the UK Seasonal Worker Scheme [...] and solutions are being driven with industry-wide initiatives. In the remaining two cases, exploitation was found to be perpetrated by an individual with the victims working on a site that was not directly linked. Remediation action plans were immediately implemented in all instances and carefully monitored by the human rights team to ensure continuous improvement'. As for the UK Seasonal Worker Scheme, it adds: 'Last year we identified that the scheme brings higher risks of modern slavery, particularly through recruitment fees, discrimination, and poor accommodation standards, among other forms of labour abuses'. However, no assessment found of the number affected by (scope of) retaining documents or restricting movement in its supply chain in specific. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] • Not Met: Analysis of trends demonstrating progress
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on FoA/CB in suppliers codes and contracts: The ETI base code is a requirement for suppliers. It includes a commitment to respect freedom of association and the right to collective bargaining. This code also states that 'workers representatives are not discriminated against and have access to carry out their representative functions in the workplace'. [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] & [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes work with suppliers on FoA/CB: Regarding effective worker representation, the Company indicates: 'Our work will increasingly mean engaging strategic suppliers in the importance of worker representation via the ETI resources on Freedom of Association, Collective Bargaining and worker representation. In sites where there are trade unions, we work with suppliers to ensure trade union representatives are treated with respect and no discrimination takes place. When there have been complaints of discrimination, Tesco actively encourages bilateral negotiations to take place to resolve the disagreements and promote management training to ensure better relations with trade union leaders. We have worked with ETI closely to address multiple cases of trade union discrimination in factories in Sri Lanka, India and Turkey. In our banana supply chain, we are in regular dialogue with union representatives at the Ethical Trading Initiative, alongside representatives from the International Trade Union Confederation (ITUC), International Union of Food (IUF) and Trades Union Congress (TUC). We also have regular bilateral meetings with regional civil society organizations such as Banana Link and COLSIBA- the Confederation of Latin American Banana Unions. In sites where there is no trade union affiliation, we seek to ensure all our suppliers have independent, democratically elected worker committees in place. In Latin America in particular, we monitor all sites (both packhouses and farms) to ensure workers are able to democratically elect their representatives to worker committees. It is our belief that where workers organise independently and select their representatives without management interference, most labour conditions will tend to be considerably better than in sites where there is no worker representation. We have also found management are usually more respectful of organised workers'. [OUR Approach to Human Rights - web, 11/01/2022: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain: The Company discloses the 'Number of cases with modern slavery indicators identified in own operations and supply chains': 15. 'Eight of these have been substantiated. Six of these cases relate to the UK Seasonal Worker Scheme [...] and solutions are being driven with industry-wide initiatives. In the remaining two cases, exploitation was found to be perpetrated by an individual with the victims working on a site that was not directly linked. Remediation action plans were immediately implemented in all instances and carefully monitored by the human rights team to ensure continuous improvement'. As for the UK Seasonal Worker Scheme, it adds: 'Last year we identified that the scheme brings higher risks of modern slavery, particularly through recruitment fees, discrimination, and poor accommodation standards, among other forms of labour abuses'. However, no assessment found of the number affected by (scope of) restrictions to freedom of association or collective bargaining in its supply chain. [2022-2023 Modern Slavery Statement, 12/04/23: tescopl.com] • Not Met: Analysis of trends demonstrating progress
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 ETI Base code, which is a requirement for suppliers contains requirements on health and safety including training, access to water and sanitation, accommodation, providing safe working environment and knowledge of the industry and of any specific hazards. [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] & [OUR Approach to Human Rights - web, 11/01/2022: tescopl.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"> • Not Met: Describes work with suppliers of H&S: It indicates: 'As well as being certified, our banana suppliers must also undergo SMETA audits. (...) Examples of improvements as a result of SMETA audits include (...) improved health and safety conditions'. However, no further information found on how it works with its supply chain to improve their practices in relation to health and safety. No further details found during last revision. [Bananas_web, N/A: tescopl.com] • Not Met: Assessment of scope of H&S issues in supply chain • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
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 indicates, in its Human Rights Policy: ‘We are committed to respecting, and ensuring our business relationships respect, the livelihoods and health of communities associated with our sourcing, including the right to water and the ownership or use of land and natural resources’. However, it is not clear the Company includes land requirements, including the requirements to have a process to identify legitimate tenure rights holders when acquiring, leasing or making other arrangements to use, with particular attention to vulnerable or marginalised tenure rights holders, and to negotiate with them to provide adequate compensation or requested alternatives to financial compensation in its supplier code of conduct. No further details found during last revision. [Human Rights Policy (web), 13/05/2022: tescoplc.com] • Not Met: Describes work with suppliers on land issues: The Company indicates, in its Human Rights Policy: ‘We are committed to respecting, and ensuring our business relationships respect, the livelihoods and health of communities associated with our sourcing, including the right to water and the ownership or use of land and natural resources’. However, although the Company is committed to respecting and ensuring its suppliers respect the right of ownership or use of land, it is not clear how it works with suppliers to improve their practices in relation to land use/ acquisition. No further details found during last revision. [Human Rights Policy (web), 13/05/2022: tescoplc.com] <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
D.1.9.b	Water and sanitation (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 access to water and sanitation in supplier codes and contracts: The Company indicates, in its Human Rights Policy: ‘We are committed to respecting, and ensuring our business relationships respect, the livelihoods and health of communities associated with our sourcing, including the right to water [...]’. The ETi Code indicates: ‘Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided’. The Code is a supplier requirement. However, although the Company indicates it commits to ensuring its business relationships respect the right to water, it is not clear the Company includes refraining from negatively affecting access to safe water, in its contractual arrangements with its suppliers or in its supplier code of conduct. [Human Rights Policy (web), 13/05/2022: tescoplc.com] & [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] • Not Met: Describes work with suppliers on access to water: The webpage section Farming and Agriculture indicates: ‘We’re committed to holding our suppliers to high environmental standards. For fresh produce, including fruit and vegetables, we have committed to sourcing from LEAF Marque certified farms. LEAF has a comprehensive water management standard which means we can be assured that our farmers and growers: Have a water management plan, Are applying water-use efficiency measures, Are reducing reliance on ground and surface water sources, instead using stored water or natural rainfall, Excess crop nutrients and livestock manures can have a significant impact on water quality, so LEAF Marque also ensures that farmers and growers have implemented Nutrient Management Plans and Manure Management Plans to mitigate any impacts on local water courses’. However, it is not clear how it proactively works with suppliers to improve their practices in relation to access to water and sanitation, as current evidence seems to focus in trying to source from certified suppliers. Previous assessment was based on evidence which no longer seem to be available. [Farming & agriculture_web, N/A: tescoplc.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

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.10.b	Women's rights (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on women's rights in supplier codes and contracts: Human rights requirements for food and grocery non food suppliers states: 'Suppliers are required to show compliance with the ETI base code and labour laws, for example (...) upholding women's rights'. Also, the webpage section Gender equality - supply chain strategy indicates: 'We have been working to improve gender equality in some of our supply chains over several years. In March 2019, Tesco signed up to the UN Women's Empowerment Principles to reaffirm our commitment to achieving gender equality. We have also reviewed our Human Rights policy, where gender equality is now one of four key focus areas (together with sustainable livelihoods, worker representation and forced labour)'. It discloses different targets: Addressing sexual harassment and discrimination; Increasing women's voices in the workplace; Enabling women in leadership; Addressing gender stereotypes. However, although the Company indicates the importance it gives to gender equity in its supply chain, it is not clear that the Company requires suppliers to provide equal pay for equal work, introduce measures to ensure equal opportunities throughout all levels of employment and to eliminate health and safety concerns that are particularly prevalent among women workers in its contractual arrangements with suppliers or supplier code of conduct. No further details found during last revision. [Gender equality - supply chain strategy (web), 25/01/2022: tescoplc.com] & [Human Rights requirements for food and grocery non-food suppliers, 04/2021: tescoplc.com] • Met: Describes work with suppliers on women's rights: The Company discloses information about its Gender-supply chain strategy in its website: 'Outlined below are some of the targets we have set and actions we are taking in each of our priority supply chains'. It includes: Addressing sexual harassment and discrimination; Increasing women's voices in the workplace; Enabling women in leadership; Addressing gender stereotypes. 'We commit to reporting on progress regularly; sharing examples of where there are gaps, the steps we have taken to reduce those gaps as well as any learnings to drive good practice. To this end we have established a dedicated gender resource platform on The Tesco supplier network to engage and help build capacity of our suppliers'. [Gender equality - supply chain strategy (web), 25/01/2022: tescoplc.com] & [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.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"> • Not Met: Requirements on living wage in supplier codes and contracts: The Responsible Sourcing Manual, Clothing and General Merchandise Suppliers states: 'Tesco's responsible sourcing standards comprise of the ETI Base Code, local laws and regulations, as well as our own requirements on specific issues'. Living wages in ETI base code clause 5. It says 'Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income'. However, according to CHRB methodology, living wage must include a reference to family and/or dependents. The Company indicates, in its 2022 Human Rights Factsheet: 'We are committed to identifying living wage and income benchmarks and targeting action in our priority supply chains'. However, no timebound target found for requiring all its suppliers to pay all workers a living wage. No further details found during last revision. [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] & [Human Rights Factsheet 2022, 19/05/2022: tescoplc.com] • Met: Describes work with suppliers on living wage: The webpage states: 'We believe collaboration is key to meaningful change in this area and we are an active member of Action Collaboration Transformation (ACT). The ambition of this initiative is to drive living wages for garment sector workers through collective bargaining at industry level. Member brands and IndustriALL believe that collective bargaining, enabled by freedom of association and responsible purchasing practices, is the way together we can impact garment sector wages'. [Human Rights in F&F & GM_web, N/A: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of payment below living wage in supply chain

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • 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: It indicates: 'We recognise the role purchasing practices can have on the ability of suppliers to maintain good labour conditions. In the past year, we have continued to create greater alignment between our responsible sourcing and commercial teams'. However, it is not clear the practices it adopts to avoid price or short notice requirements or other business considerations undermining human rights. No further details found during last revision. [Modern Slavery Statement 2021, 14/05/2021: tescoplc.com] • Not Met: Describes practices to pay suppliers in line with agreed timeframes • Not Met: Reviews own operations to mitigate negative impact of purchasing practices: The Company indicates that 'We are reviewing our purchasing practices to ensure they support producers to pay living wages to workers and for smallholder farmers to receive a fair income. This includes looking at how we can ensure quoted prices reflect the costs of sustainable and ethical production, and how our relationships with suppliers support positive change. [...] in 2021, as part of our membership of Action Collaboration Transformation (ACT), we undertook a purchasing practice survey with garment primary suppliers and Tesco Clothing colleagues. The aim was to assess where suppliers and colleagues felt we were performing well in terms of our purchasing practices, and where we had opportunity for improvement. An action plan has been created based on the results with a key element including internal training to enable improvement on areas identified'. It is not clear, however, if this includes practices in planning/merchandising. No further details found during last revision. [Sustainable livelihoods - supply chain strategy (web), 06/01/2022: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Example of assessing and changing of purchasing practices
D.2.3	Mapping and disclosing the supply chain	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifies direct and indirect suppliers including manufacturing sites: The webpage section Human Rights Approach – Clothing and General Merchandise indicates: 'We continue to map our clothing and textile supply chain - including spinning mills, fabric mills and other processing sites - to ensure better visibility of any potential risks'. [Human Rights in F&F & GM_web, N/A: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of supply chain and how significance was defined: The Company discloses its list of tier 1 F&F factories, it 'Refers to a final or finished product manufacturing and assembling business entity that makes a final or finished product) – List covers all active tier 1 F&F factories. It also discloses its tier 2 list: it 'Refers to a final material manufacturing business entity that produces fabrics and materials primarily for consumption by Tier 1 Facilities/Suppliers without supplying a product direct) – This producer list represents 80% or more of wet processing mills which we source'. Furthermore, it discloses a Tier 4 list, it 'refers to factories which provide raw materials in fibres state to higher tier manufacturers to be used in the production without supplying final product direct) – This producer list represents 80% or more of man-made cellulosic fibres which we source'. All the lists include factory name and address. Although the Company discloses a considerable percentage of its indirect suppliers list, it is not clear it discloses the most significant parts (or if it's listing all its direct and indirect suppliers and therefore including those at higher risk). The Company is also expected to explain how it has defined what the most significant parts of its supply chain are. [F&F Factories list 2022, 2022: tescoplc.com] • Not Met: Discloses direct or indirect suppliers involved in higher-risk activities

Indicator Code	Indicator name	Score (out of 2)	Explanation
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 Responsible Sourcing Manual, Clothing and General Merchandise Suppliers states: 'Tesco's responsible sourcing standards comprise of the ETI Base Code, local laws and regulations, as well as our own requirements on specific issues'. According to ETI Base Code, 'Child labour shall not be used: There shall be no new recruitment of child labour; Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child'. The Company indicates, in the website Our approach to human rights that 'Ethical audits are conducted in accordance with SEDEX Members Ethical Trade Audit (SMETA) guidelines'. Under SMETA audit reports, an auditor must record how age is checked. It is not clear, however, whether all suppliers are subject to these audits (and requirement is not explicit in the supplier code or contract). No further details found during last revision. [Responsible Sourcing Manual, Clothing and General Merchandise Suppliers, 07/2021: tescopl.com] & [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] • 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 • 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 webpage section Human Rights Approach – Clothing and General Merchandise indicates: 'Suppliers are contractually obliged to adhere to all Tesco policies including our Responsible Sourcing manual and supporting policies'. The Responsible Sourcing manual states: 'It is a requirement for all our suppliers to also align with these principles and ensure that workers do not pay any fees and costs associated with recruitment, in line with the ILO definition of recruitment fees and costs. This includes covering fees and costs that are permitted by law. Where recruitment fees and costs are found to have been paid by workers, our expectation is that these are reimbursed in full'. It adds: 'Tesco's responsible sourcing standards comprise of the ETI Base Code, local laws and regulations, as well as our own requirements on specific issues'. The ETI Base code requires that 'workers are not required to lodge "deposits". However, no further details found, including requiring any third-party recruitment intermediaries to prohibit imposing financial burdens on job seekers and workers by collecting recruitment fees or related costs. [Human Rights in F&F & GM_web, N/A: tescopl.com] & [Responsible Sourcing Manual, Clothing and General Merchandise Suppliers, 07/2021: tescopl.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes work with suppliers on debt/fees for job seekers/workers: The 2021-2022 Modern Slavery Statement indicates: 'We collaborate in a UK recruitment fees working group, facilitated by FNET, with a focus on identifying advocacy opportunities, promoting responsible recruitment tools and guidance, and gathering further evidence of the prevalence of recruitment fees and costs'. The Company also gives an example of reimbursement in its own operations: 'Recruitment fees to the value of £2,950 were repaid to eight workers at Lichfield Distribution Centre after being identified in 2020'. The 2022-2023 Modern Slavery Statement notes: 'We continue to work closely with the Responsible Recruitment Toolkit programme, of which we are a founding sponsor. This initiative led by the Association of Labour Providers (ALP) and Alliance HR, supports businesses to build capacity and embed responsible recruitment practices in their supply chains. We strongly encourage suppliers to make use of the free training and resources it provides. The Leadership Group on Responsible Recruitment, of which we are a member, continued to lead on advocacy of the Employer Pays Principle in 2022'. The webpage section Human Rights Approach – Clothing and General Merchandise adds: 'In 2021, we launched new Responsible Recruitment requirements for all Non-Food suppliers. This document outlines a requirement for all Non-Food suppliers to align with the Employer Pays Principle that 'no worker should pay for a job, the cost of recruitment should be borne not by the worker but by the employer'. However, although the Company indicates it encourages its suppliers to make use of its free training and developed a new requirement for suppliers, it is not clear how it actively works with suppliers to eliminate recruitment fees and related costs, including by ensuring full reimbursement to workers where relevant, as current evidence seems to focus in encouraging training. [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com] & [Human Rights in F&F & GM_web, N/A: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of payment of recruitment fees in supply chain: The Company indicates: 'In 2021/22 we identified 86 cases, affecting 11,848 workers, where payments had fallen short of what should have been paid, including premiums for overtime, downtime wages or unpaid wages during COVID-enforced lockdowns'. However, although the Company indicates the number of non-conformances, it is not clear the scope (potential people affected in apparel supply chain) of the issue in its apparel supply chain. The 2022-2023 Modern Slavery Statement notes the 'Amount of recruitment fees remediated and recruitment costs covered in our supply chains' in 2022/23: USD 442,672. However, although the Company indicates the number of non-conformances and the amount of recruitment fees remediated, it is not clear the scope (potential affected) of the issue. Figures related to affected workers are from a previous report and refers to amounts paid related to wage issues, not recruitment fees. [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com] & [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] • 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 ETI Code indicates: 'Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. [...] Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded'. The ETI Code is a supplier requirement. Regarding its non-food suppliers, the 2022-2023 Modern Slavery Statement notes: 'Workers are less vulnerable to modern slavery if they are not in debt. One issue we monitor particularly closely in key sourcing countries is that wages are paid on time and, or in full for all hours worked, including overtime premiums where relevant. Through our own checks, we occasionally find cases where wages are not paid on time and, or in full. Where we identify a shortfall in payment, we require suppliers to pay back any missed wages. In the rare occurrence that suppliers do not agree, we exit our relationship with them in a responsible manner'. However, it is not clear if this is a general requirement or only an issue they monitor in selected locations. [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] & [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes work with suppliers on paying workers regularly, in full and on time: The Company has provided comments to CHRB regarding this indicator, including information on issues it monitors on its non-food suppliers [see above]. However, the Company is expected to describe how proactively it works with supply chain to pay workers regularly, in full and on time. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] Score 2 <ul style="list-style-type: none"> • Met: Assessment scope of failure to pay workers in full and on time in supply chain: The 2022-2023 Modern Slavery Statement notes: 'In 2022/23 we identified 37 cases, affecting 1,561 workers, where payments had fallen short of what should have been paid, including premiums for overtime, minimum wage arrears or unpaid wages to resigned workers. These were subsequently addressed with over USD 186,986 repaid to workers as result of our intervention'. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] • Not Met: Analysis of trends demonstrating progress
D.2.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Requirements on free movement in supplier codes and contracts: The Code (ETI Base Code) states: 'Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice'. The ETI base code is a requirement for suppliers. [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] • Met: Describes working with suppliers on free movement of workers: In its 2019/20 Modern Slavery Statement, the Company reports: 'In parts of the garment industry in southern India, workers are recruited through contracts under which they are paid a lump sum at the end of a three-year period, and have restrictions placed on their movement, known as Sumangali. [...] Continued our membership of the ETI Tamil Nadu Multi-Stakeholders Platform (TNMS) local consultative committee. The objectives of ETI-TNMS is to contribute to the elimination of exploitive practices, including the Sumangali scheme, by implementing a model that promotes ethical recruitment and retention of young women in the sector'. Moreover, one spinning mill was suspended for not cooperating with the improvement project (engaging with Tesco trying to resume business). The 2021-2022 Modern Slavery Statement adds: 'in 2021 we have: [...] Continued to work in collaboration with the ETI to ensure the prevention of Sumangali'. [Modern Slavery Statement 2019/20, 2020: tescoplc.com] & [Modern Slavery Statement 2021-2022, 13/05/2022: tescoplc.com] Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain: The Company discloses the 'Number of cases with modern slavery indicators identified in own operations and supply chains': 15. 'Eight of these have been substantiated. Six of these cases relate to the UK Seasonal Worker Scheme [...] and solutions are being driven with industry-wide initiatives. In the remaining two cases, exploitation was found to be perpetrated by an individual with the victims working on a site that was not directly linked. Remediation action plans were immediately implemented in all instances and carefully monitored by the human rights team to ensure continuous improvement'. However, no assessment found of the number affected by (scope of) retaining documents or restricting movement in its supply chain in specific. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] • Not Met: Analysis of trends demonstrating progress
D.2.6.b	Freedom of association and collective bargaining (in the supply chain)	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Requirements on FoA/CB in suppliers codes and contracts: The ETI base code is a requirement for suppliers. It includes a commitment to respect freedom of association and the right to collective bargaining. This code also states that 'workers representatives are not discriminated against and have access to carry out their representative functions in the workplace'. [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] & [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes work with suppliers on FoA/CB: Regarding effective worker representation, the Company indicates: 'Our work will increasingly mean engaging strategic suppliers in the importance of worker representation via the ETI resources on Freedom of Association, Collective Bargaining and worker representation. In sites where there are trade unions, we work with suppliers to ensure trade union representatives are treated with respect and no discrimination takes place. When there have been complaints of discrimination, Tesco actively encourages bilateral negotiations to take place to resolve the disagreements and promote management training to ensure better relations with trade union leaders. We have worked with ETI closely to address multiple cases of trade union discrimination in factories in Sri Lanka, India and Turkey'. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.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 ETI Base code, which is a requirement for suppliers contains requirements on health and safety including training, access to water and sanitation, accommodation, providing safe working environment and knowledge of the industry and of any specific hazards. [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] & [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.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: It indicates: 'We have worked proactively to improve the health and safety of factories in Bangladesh. Before the collapse of the Rana Plaza building in 2013, we had started independent structural surveys in all the suppliers' factories we work with in Bangladesh and Pakistan. After the tragedy, we joined forces with global unions and other international garment companies in the multi-stakeholder organization, Bangladesh Accord, for bigger impact for all workers in the garment industry in Bangladesh. As part of the Accord requirement, all factories Tesco buy from have a health and safety committee with worker representation. The committee members are trained to understand health and safety risks and follow up with necessary remediation. [...] Meanwhile, we are also an active member of the International Accord which aims to apply the successful experiences of the Bangladesh Accord to other countries'. Moreover, in the Non-Food business: 'Over 2000 women workers benefited in the HerHealth programme in our supplier base in India. The project increased the health awareness of women workers and empowered them as health ambassadors to deliver peer health awareness training'. [Human Rights in F&F & GM_web, N/A: tescoplc.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 webpage section Gender equality - supply chain strategy indicates: 'We have been working to improve gender equality in some of our supply chains over several years. In March 2019, Tesco signed up to the UN Women's Empowerment Principles to reaffirm our commitment to achieving gender equality. We have also reviewed our Human Rights policy, where gender equality is now one of four key focus areas (together with sustainable livelihoods, worker representation and forced labour)'. It discloses different targets: Addressing sexual harassment and discrimination; Increasing women's voices in the workplace; Enabling women in leadership; Addressing gender stereotypes. However, although the Company indicates the importance it gives to gender equity in its supply chain, it is not clear that the Company requires suppliers to provide equal pay for equal work, introduce measures to ensure equal opportunities throughout all levels of employment and to eliminate health and safety concerns that are particularly prevalent among women workers in its contractual arrangements with suppliers or supplier code of conduct. No further details found during last revision. [Gender equality - supply chain strategy (web), 25/01/2022: tescoplc.com] • Met: Describes work with suppliers on women's rights:

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>The Company discloses information about its Gender-supply chain strategy in its website: ‘Outlined below are some of the targets we have set and actions we are taking in each of our priority supply chains’. It includes: Addressing sexual harassment and discrimination; Increasing women’s voices in the workplace; Enabling women in leadership; Addressing gender stereotypes. ‘We commit to reporting on progress regularly; sharing examples of where there are gaps, the steps we have taken to reduce those gaps as well as any learnings to drive good practice. To this end we have established a dedicated gender resource platform on The Tesco supplier network to engage and help build capacity of our suppliers’.</p> <p>[Gender equality - supply chain strategy (web), 25/01/2022: tescoplc.com] & [Garments and textiles India, 19/08/2019: ethicaltrade.org]</p> <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)	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 working hours in codes/contracts with suppliers: The Company indicates that the ETI base code is a requirement for suppliers. The Code indicates: ‘Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week. [...] The total hours worked in any seven day period shall not exceed 60 hours, except where covered by clause 6.5 below [the Company specifies the instances it is allowed]. [...] Workers shall be provided with at least one day off in every seven day period or, where allowed by national law, two days off in every 14 day period’. [OUR Approach to Human Rights - web, 11/01/2022: tescoplc.com] & [ETI Base Code, 04/2018: ethicaltrade.org Base Code %28English%29.pdf] • Met: Describes work with suppliers on working hours: It indicates: ‘In regions identified as being at higher risk of non-compliance, our Responsible Sourcing specialists conduct on-going due diligence of working hour records and systems established. Although it is the responsibility of our suppliers to establish their own monitoring systems and to improve their production planning and productivity, we support them in designing these and seek to verify their effectiveness. This includes manually cross-comparing working hours records with production records to identify any inconsistencies and tracking employees rest breaks. Through worker interviews we are further able to confirm working hours as well as that annual leave entitlements are being met. If we find evidence that suppliers are not meeting these requirements, we work with them to improve practices. For example, in 2020 we identified a supplier that did not fully utilize a monitoring system which resulted in workers working excessive hours. After identifying the root causes, the supplier was required to action vigorous improvement plans with support from Tesco. Within a few months of implementing the new measures, the factory was able to bring average monthly working hours back to acceptable limits. Moreover, factory management understands that the changes will help production efficiency and quality and keep their high-skill workers for longer’. [Human Rights in F&F & GM _web, N/A: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of excessive working hours in supply chain: The 2022-2023 Modern Slavery Statement notes: ‘We closely monitor weekly working hours of all our agency distribution colleagues to keep within the acceptable limits of the ETI Base Code. We meet regularly with our labour providers to ensure worker welfare is maintained while flexing to business needs’. However, no assessment found of the number affected by (scope of) excessive working hours in its apparel supply chain. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com] • Not Met: Analysis of trends demonstrating progress: See above. However, no analysis of trends demonstrating progress found. [2022-2023 Modern Slavery Statement, 12/04/23: tescoplc.com]

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

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: The company stated at the "Tesco Modern Slavery Statement" that: "We have recommended that the evaluation process of the minimum wage level should align with international labour standards set by the ILO, by taking into account the needs of workers and their families, the general level of wages in India, the cost of living and inflation; social security benefits, the relative living standards of other social groups and economic factors". [Modern Slavery Statement 2019/20, 2020: tescoplc.com] • Not Met: Stakeholder input to steps taken: There is no evidence suggesting that the views of affected stakeholders were taken into account in the improvement of the company policies.
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Provided remedy: The company stated at the "Tesco Modern Slavery Statement" that: "Following our assessment, a mill in Tamil Nadu has been added to a prohibited sourcing list due to its lack of willingness and action to remedy the poor working conditions identified. We have written to inform our clothing suppliers not to buy any materials from that mill for Tesco production". [Modern Slavery Statement 2019/20, 2020: tescoplc.com] • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Met: Remedy satisfactory to stakeholders: The company stated at the "Tesco Modern Slavery Statement" that: "Following our assessment, a mill in Tamil Nadu has been added to a prohibited sourcing list due to its lack of willingness and action to remedy the poor working conditions identified. We have written to inform our clothing suppliers not to buy any materials from that mill for Tesco production". [Modern Slavery Statement 2019/20, 2020: tescoplc.com] • Met: Remedy delivered: The company agreed to provide remedy, there is no evidence that the remedy was not delivered to the affected stakeholders. • Not Met: Independent remedy process used
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> • Area: Working Hours • Headline: Tesco 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.</p> <p>[The Guardian, 25/01/2022, "Workers paid less than minimum wage to pick berries destined for UK supermarkets": theguardian.com]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
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: In January 2022, the Business and Human Rights Resource Center reported that Tesco stated "they were urgently investigating the allegations and would take any action required to ensure their standards on worker welfare were met." [Business and Human Rights Resource Center, 25/01/2022, "Portugal: Migrant berry pickers supplying UK supermarkets report exploitative working conditions incl. underpayment of wages, overtime & poor health & safety": business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response
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: Although the BHRRC reported that Tesco had launched an investigation into the allegations, the results of that investigation have not been published. There is also fragmentary information on how the investigation was conducted or by who. • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: Tesco has a comprehensive set of policies geared toward human rights and labour rights, this includes a human rights policy and requirements for food and non-food suppliers which provides guidance on how to operate ethically. However, it is not clear whether those were implemented in response to the allegation. [Human Rights requirements for food and grocery non-food suppliers, 04/2021: tescopl.com] & [Human Rights Policy (web), 13/05/2022: tescopl.com] • 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	<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(3).0	Serious allegation No 3		<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]

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(3).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: Tesco stated that '... The claims are disturbing and we have requested further information from AFWA to investigate the allegations made. ... Tesco has fourteen active supplier partners across Karnataka, Tamil Nadu and Haryana as published on our website here. Once the requested information is received, we will thoroughly investigate and support our supplier partners with remediation action plans where needed.' [Business and Human Rights Resource Centre, 27/04/2022, "Tesco's response": media.business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: The Company writes 'Thank you for bringing your report to our attention. The claims are disturbing and we have requested further information from AFWA to investigate the allegations made. We take a zero-tolerance approach towards abuse in our supply chain. All of our manufacturers and suppliers globally must comply with our Code of Business Conduct, which clearly outlines our expectation that respect, dignity and fair treatment be shown towards all workers in our supply chains. Amongst our human rights priorities is a key belief that women should be fairly represented in management in all workplaces, including our own business and throughout our supply chain. In October 2021, we announced that we are working with our suppliers to ensure that at least 30% of supervisory and management roles are occupied by women by the end of 2025. We have shared the well documented benefits gender representation leads to, including increased wellbeing of workforces. Tesco has fourteen active supplier partners across Karnataka, Tamil Nadu and Haryana as published on our website here. Once the requested information is received, we will thoroughly investigate and support our supplier partners with remediation action plans where needed.' [Business and Human Rights Resource Centre, 27/04/2022: media.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 notes that it has 'requested further information from AFWA', the Asia Floor Wage Alliance. The report further notes that 'At the time of publication, ... [companies including] Tesco... are in dialogue with AFWA and local unions to discuss the findings.' [Business and Human Rights Resource Centre, 27/04/2022: media.business-humanrights.org] [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 states that 'We have been working to improve gender equality in some of our supply chains over several years. In March 2019, Tesco signed up to the UN Women's Empowerment Principles[2] to reaffirm our commitment to achieving gender equality. We have also reviewed our Human Rights policy, where gender equality is now one of four key focus areas (together with sustainable livelihoods, worker representation and forced labour).' However, it is unclear how the Company has implemented improvements or reinforced its management systems that have been identified to avoid such human rights impacts in the future. [Gender equality - supply chain strategy (web), 25/01/2022: tescoplc.com] • Not Met: Stakeholder input to steps taken
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 notes that once it receives further information from Asia Floor Wage Alliance, it 'will thoroughly investigate and support our supplier partners with remediation action plans where needed.' However, no further detail could be identified on remediation provided to the affected stakeholders. [Business and Human Rights Resource Centre, 27/04/2022: media.business-humanrights.org] • 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(4).0	Serious allegation No 4		<ul style="list-style-type: none"> • Area: Forced Labour • Headline: Indonesian workers on UK farm 'at risk of debt bondage'

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • 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. The Indonesian workers were supplied by AG Recruitment, one of four UK agencies licensed to recruit using seasonal worker visas.</p> <p>[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(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: In an article focused on the allegation, according to the Guardian, 'Tesco said it did not tolerate the use of illegal recruitment fees charged to workers and it was vital for any to be repaid in full.' [The Guardian, 14/08/2022: theguardian.com] <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. [The Guardian, 14/08/2022: theguardian.com]
E(4).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 states that it has a 'Modern Slavery strategy' and describes details thereof. However, the Company does not detail how it has implemented improvements or reinforced its management systems that have been identified to avoid such human rights impacts in the future. [Modern Slavery strategy, N/A: tescopl.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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: In an article focused on the allegation, according to the Guardian, 'Tesco said it did not tolerate the use of illegal recruitment fees charged to workers and it was vital for any to be repaid in full.' However, no evidence was found on how it ensured the workers were repaid their recruitment fees. [The Guardian, 14/08/2022: 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(5).0	Serious allegation No 5		<ul style="list-style-type: none"> • Area: Forced Labour <ul style="list-style-type: none"> • Headline: Migrant fruit pickers charged thousands in illegal fees to work on farms supplying M&S, Tesco & Waitrose, investigation shows <ul style="list-style-type: none"> • Story: A joint investigation by the Bureau of Investigative Journalism (TBIJ) and the Guardian can reveal that as many as 150 Nepali workers who came to work at Cobrey Farms in Herefordshire as part of the government scheme may have paid similar amounts [more than £3,000], many of them claiming they paid agents

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>working for a UK-licensed recruitment company. Tesco and M&S, are two companies that buy from Cobrey.</p> <p>The findings suggest that the underfunding of labour-rights enforcement, combined with the rapid expansion of the seasonal worker scheme – which aims to plug shortages created by Brexit and Covid-19 – could be putting thousands of migrant labourers at risk of exploitation.</p> <p>The UK government launched the seasonal workers pilot scheme in 2019 to address concerns that the withdrawal from the EU would cause a shortage of labour for harvesting jobs on farms. Its rules state that workers should only pay a visa application fee of £259 (£244 until April this year) and travel costs. Any additional recruitment fees are illegal under UK law and can result in a labour provider being stripped of its licence.</p> <p>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, one of four organisations that operate the UK government scheme. Concordia had been contracted to find workers to pick fruit and vegetables at Cobrey Farms.</p> <p>The charging of recruitment fees via third parties has resulted in thousands of Nepali workers – primarily working in the Gulf and Malaysia – taking out informal loans they struggle to pay back, said Bishal Tamang, an independent migration researcher and former migrant worker. In the worst cases, he said, this has resulted in workers taking their own lives. [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]</p>
E(5).1	The Company has responded publicly to the allegation	0	<p>The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Public response: The Guardian states that 'Tesco and M&S said they are urgently investigating the matter. Tesco added that any illegal fees had to be repaid in full.' [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]</p>
E(5).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Engaged with stakeholders: The Guardian notes that 'Tesco and 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] • Not Met: Identified cause Score 2 • Not Met: Identified and implemented improvements: The Company states that it has a 'Modern Slavery strategy' and describes details thereof. However, the Company does not detail how it has implemented improvements or reinforced its management systems that have been identified to avoid such human rights impacts in the future. [Modern Slavery strategy, N/A: tescoplc.com] • Not Met: Stakeholder input to steps taken</p>
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: Score 1 • 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 Score 2 • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used</p>
E(6).0	Serious allegation No 6		<ul style="list-style-type: none"> Area: Health & safety

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Headline: Tea workers in Kenya file 'landmark' lawsuit against James Finlay over injuries allegedly caused by working conditions • Story: In 2019, Kenyan tea plantation workers have filed a lawsuit against James Finlay before a Scottish court claiming damages for serious chronic health issues allegedly related to the working conditions they were subjected to working for the company. The claimants argued they had suffered severe impacts to their spines due to having to carry heavy baskets for extended periods of time. <p>The company did not collaborate in the courts investigation of the claims and even challenged an order by the Scottish court to grant access to the farms in a Kenyan court.</p> <p>James Finlay is supplying many big brands, such as Tesco and Sainsbury's. [Business and Human Rights Resource Centre, 10/10/2021, "Kenya: Tea workers file 'landmark' lawsuit against James Finlay over injuries allegedly caused by working conditions": business-humanrights.org] [The Scottish Sun, 10/10/2021, "MIGH-TEA LAWSUIT Scots tea giant which supplies Tesco and Sainsbury's being sued by 1,300 workers 'treated like animals'": thescottishsun.co.uk] [BBC News, 05/03/2021, "Kenyan farm workers launch Scottish legal bid against tea giant": bbc.com]</p>
E(6).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: Tesco was cited by BHRRC, stating that it sources some of its tea from Finlay in Kenya and that it is investigating the allegations. [Business and Human Rights Resource Centre, 10/10/2021: business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The company did not provide a detailed response to the allegations of poor working conditions in its supply chain in Kenya. <p>The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, in the feedback provided, the company merely lists in general terms a number of actions put in place to address the human rights challenges in the tea supply chain, but makes no reference to the specific facts of the allegation. In particular, there is no reference to abusive working conditions in James Finlay tea supply chain in Kenya. Therefore, the feedback provided by the company was found not relevant for the assessment. [Tesco PLC Tea, N/A: tescopl.com]</p>
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: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment. [Tesco PLC Tea, N/A: tescopl.com] • Not Met: Identified cause: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment. [Tesco PLC Tea, N/A: tescopl.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: In its Approach to Human Rights statement, Tesco identifies tea as one of its products which has a significant human rights risk. In 2021, the company published a list of its tea suppliers and stated that it is considering conducting a human rights impact assessment for its tea supply chain in East Africa. Although the company has several projects supporting its suppliers in South Africa, it is unclear if these same activities are carried out in East Africa. <p>See above. The company provided a feedback for this datapoint, referring to its sustainability policy for the tea industry. However, the feedback was found not relevant to the assessment. [OUR Approach to Human Rights - web, 11/01/2022: tescopl.com]</p> <ul style="list-style-type: none"> • Not Met: Stakeholder input to steps taken: Although the company stated that it is exploring the idea of conducting a human rights impact assessment in East Africa, there is no evidence which suggests that this has already been carried out. <p>See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, the feedback was found not relevant to the assessment. [Tesco PLC Tea, N/A: tescopl.com]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
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: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment. • Not Met: Evidence for lack of Impact or link: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment. • Not Met: Remedy delivered: See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, it was found not relevant to the assessment. • Not Met: Independent remedy process used: It is unclear whether the investigation Tesco pertains to in media reports was conducted by an independent third-party as required by this datapoint. The results of the investigation are also not publicly available. <p>See above. The company provided feedback for this indicator, referring to its sustainability policy for the tea industry. However, the feedback was found not relevant to the assessment.</p>
E(7).0	Serious allegation No 7		<ul style="list-style-type: none"> • Area: Forced Labour; Working Hours • Headline: Tesco sued for alleged supply chain issues related to forced labour and poor working conditions at VK Garment factory in Thailand • Story: Tesco has been sued in the UK for alleged negligence over its failure to protect migrant workers from exploitation at VK Garment's Mae Sot Factory between 2017 and 2020, which produced F&F-branded garments for its then subsidiary Ek Chai in Thailand. Reportedly, 130 factory workers were trapped in debt bondage with withhold immigration documents, subjected to 99-hour work weeks, and paid less than GBP 4 per day instead of the national minimum wage set at GBP 7. They were also allegedly placed in overcrowded accommodations and exposed to unsafe working conditions that resulted in serious injuries. Allegedly, managers threatened employees to make them work overtime, and the factory opened bank accounts for some of them to simulate they received the minimum wage. After the dismissed workers filed a case in October 2020, Thai authorities ordered VK Garment to pay the workers' severance compensation, which allegedly has not been paid. Tesco reportedly sold its Thai business Ek Chai in December 2020 to CP Group. Intertek Thailand was also included in the complaint for reportedly not identifying the severe issues occurring at the factory during audits. [The Guardian, 18/12/2022, "Workers in Thailand who made F&F jeans for Tesco 'trapped in effective forced labour'": theguardian.com]
E(7).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 Guardian reports that 'A Tesco spokesperson said: "Protecting the rights of everyone working in our supply chain is absolutely essential to how we do business. In order to uphold our stringent human rights standards, we have a robust auditing process in place across our supply chain and the communities where we operate. "Any risk of human rights abuses is completely unacceptable, but on the very rare occasions where they are identified, we take great care to ensure they are dealt with appropriately, and that workers have their human rights and freedoms respected. "The allegations highlighted in this report are incredibly serious, and had we identified issues like this at the time they took place, we would have ended our relationship with this supplier immediately. "We understand the Thai labour court has awarded compensation to those involved, and we would continue to urge the supplier to reimburse employees for any wages they're owed."' [The Guardian, 18/12/2022: theguardian.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The Company responded, but did not address the allegation in detail (e.g., the different alleged rights impacts, such as abuse of vulnerability, threats, retention of identity documents, lower than minimum wages, debt bondage, unsafe living conditions, excessive overtime). [The Guardian, 18/12/2022: theguardian.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(7).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: The Guardian notes that 'Tesco said it immediately undertook an investigation and decided to exit the supplier but did not manage to do this before the business was sold.' However, it is unclear what steps the Company has undertaken to identify the underlying causes. [The Guardian, 18/12/2022: theguardian.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
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: According the Guardian the Company stated that "“We understand the Thai labour court has awarded compensation to those involved, and we would continue to urge the supplier to reimburse employees for any wages they’re owed.”" However, the Guardian also notes that 'Nothing has been paid and an appeal [against the Thai labour court] is expected to be lodged shortly by the workers.' While the Company states that it 'would continue to urge the supplier to reimburse' its workers, to date no remedy appears to have been provided. [The Guardian, 18/12/2022: 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

Disclaimer

The terms and conditions as stated in WBA's disclaimer are applicable to this publication. Please consult our disclaimer via worldbenchmarkingalliance.org