

Corporate Human Rights Benchmark 2018 Company Scoresheet



Company Name Tesco
Industry Apparel & Agricultural Products (Supply Chain only)
Overall Score (*) 34.1 out of 100

Theme Score	Out of	For Theme
2.4	10	A. Governance and Policies
15.5	25	B. Embedding Respect and Human Rights Due Diligence
3.8	15	C. Remedies and Grievance Mechanisms
2.9	20	D. Performance: Company Human Rights Practices
7.5	20	E. Performance: Responses to Serious Allegations
2.0	10	F. Transparency

(*) 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 2018 Methodology document. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policies (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: General HRs commitment: The company states in their HR statement that they are 'committed to upholding human rights' [Human rights policy, 16/04/2018: tescoplc.com] Met: UDHR: The company states in their HR Statement that they 'support in full the UN Universal Declaration of Human Rights' [Human rights policy, 16/04/2018: tescoplc.com] Score 2 <ul style="list-style-type: none"> Not met: UNGPs: The company recognises in the Supply Chain section of the HR Statement that is their responsibility as a business to respect and enhance the rights of people in the supply chains, in line with the United Nations Guiding Principles. However, no evidence found of explicit commitment to the UN Guiding Principles on Business and Human rights. In the modern slavery statement it also indicates that the UN Guiding Principles are included in 'the foundations for how and where we work'. However, this no evidence found of explicit commitment to them. [Human rights policy, 16/04/2018: tescoplc.com & Modern slavery statement, 2017/2018: tescoplc.com] Not met: OECD
A.1.2	Commitment to respect the human rights of workers	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: ILO Core: The company states in their HR Statement that it is committed to 'support in full the UN Universal Declaration of Human Rights and the International

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			<p>Labour Organization Core Conventions on labour standards, working hours and health and safety for workers'. [Human rights policy, 16/04/2018: tescoplc.com]</p> <ul style="list-style-type: none"> • Met: UNGC principles 3-6: The company states that to demonstrate its commitment to high standards and transparency it has joined the UNGC and will report its progress 'against these ten principle on a regular basis'. • Met: All four ILO for AG suppliers: See above • Met: All four ILO for AP suppliers: The Human rights policy indicates, regarding the supply chain, the following: 'Our starting point is the Base Code of the ETI, which covers the right to healthy and safe working conditions and prohibits forced labour and human trafficking. Upholding the Code is one o the requirements for our suppliers of doing business with Tesco'. The Base Code of the ETI includes requirements in each of the ILO core areas. [Human rights policy, 16/04/2018: tescoplc.com & ETI Base Code] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: All four ILO Core: No evidence found of a specific commitment to each of the ILO core labour standards for the Company's own operations. • Met: Respect H&S of workers: There is a policy on health and safety for employees [Code of business conduct] • Met: H&S applies to AG suppliers: As indicated above, 'upholding the [ETI] Code is one o the requirements for our suppliers of doing business with Tesco'. This code contains requirements on health and safety. [Human rights policy, 16/04/2018: tescoplc.com & ETI Base Code] • Met: H&S applies to AP suppliers: See above • Met: working hours for employees: As indicated above, the Company is committed to upholding rights and support the 'International Labour Organization Core Conventions on labour standards, working hours and health and safety for workers'. [Human rights policy, 16/04/2018: tescoplc.com] • Met: Working hours for AP suppliers: As indicated above, 'upholding the [ETI] Code is one o the requirements for our suppliers of doing business with Tesco'. The ETI code contains requirements on working hours. [Human rights policy, 16/04/2018: tescoplc.com & ETI Base Code]
A.1.3.a.AG	Commitment to respect human rights particularly relevant to the industry - land and natural resources (AG)	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: Respect land ownership and resources • Not met: Respecting the right to water • Not met: Expecting suppliers to respect these rights <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Voluntary Guidelines on Tenure • Not met: IFC Performance Standards • Not met: FPIC for all • Not met: Zero tolerance for land grabs • Not met: Respecting the right to water • Not met: Expecting suppliers to respect these rights
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the industry - people's rights (AG)	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: Women's rights • Not met: Children's rights • Not met: Migrant worker's rights • Not met: Expects suppliers to respect these rights: In the context of its supply chain the Company indicates that 'across many countries women face additional barriers to decent work, due to unequal gender norms and their greater share of unpaid care work. Migrant workers are also particularly vulnerable to some of the worst forms of abuse, especially where they are working in a country illegally and therefore unwilling or unable to turn to legal authorities if they are being abused. We will continue to advocate and work in partnership with governments and other stakeholders to help overcome such systemic challenges within our supply chains'. However, no evidence found of a explicit commitment to respect women or migrants rights for suppliers. [Approach to human rights in supply chain, 08/11/2017] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: CEDAW/Women's Empowerment Principles • Not met: Child Rights Convention/Business Principles • Not met: Convention on migrant workers • Not met: Expecting suppliers to respect these rights
A.1.3.AP	Commitment to respect 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: Women's Rights • Not met: Children's Rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
	particularly relevant to the industry (AP)		<ul style="list-style-type: none"> • Not met: Migrant worker's rights • Not met: Expecting suppliers to respect these rights: In the context of its supply chain the Company indicates that 'across many countries women face additional barriers to decent work, due to unequal gender norms and their greater share of unpaid care work. Migrant workers are also particularly vulnerable to some of the worst forms of abuse, especially where they are working in a country illegally and therefore unwilling or unable to turn to legal authorities if they are being abused. We will continue to advocate and work in partnership with governments and other stakeholders to help overcome such systemic challenges within our supply chains'. However, no evidence found of a explicit commitment to respect women or migrants rights for suppliers. [Approach to human rights in supply chain, 08/11/2017] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: CEDAW/Women's Empowerment Principles • Not met: Child Rights Convention/Business principles • Not met: Convention on migrant workers • Not met: Respecting the right to water • Not met: Expecting suppliers to respect these rights
A.1.4	Commitment to engage with 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: Regular stakeholder engagement: The Company indicates that it is a founding sponsor of the partnership between UNICEF and the Ethical Tea Partnership to improve lives of women and children in Assam's tea communities. In relation to this, it also states that 'We have also worked with state and district governments to deliver quality services for children and influence national government'. The Company also participates in other multi-stakeholder initiatives such as the Better Cotton Initiative. [Multi-stakeholder Initiatives] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Commits to engage stakeholders in design • Not met: Regular stakeholder design engagement: Although it indicates that stakeholders through the due diligence framework help identify areas of risk.
A.1.5	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Commits to remedy: However, the Company has a specific commitment in the context of slavery: 'Starting with our own business operations and service providers, and then increasing the visibility we have in our global supply chains, we have worked to identify actual or potential risks of modern slavery and ensure remediation for any victims'. [Modern slavery statement, 2017/2018: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Not obstructing access to other remedies • Met: Collaborating with other remedy initiatives: Tesco has been working for various industrial initiatives to provide access to remedy as indicated in A. 1.4: The Company indicates that it is a founding sponsor of the partnership between UNICEF and the Ethical Tea Partnership to improve lives of women and children in Assam's tea communities. In relation to this, it also states that 'We have also worked with state and district governments to deliver quality services for children and influence national government'. The Company also works with Issara institute, as explained below. [Multi-stakeholder Initiatives & Modern slavery statement, 2017/2018: tescoplc.com] • Met: Work with AG suppliers to remedy impacts: The Company indicates that its partnership with the Issara Institute 'ensures our highest risk supply chains in Thailand are monitored independently. Their key focus is on enabling workers to raise their own concerns and ensure they are addressed which is crucial for the empowerment of migrant workers who are often vulnerable to exploitation'. 'They are now able to provide support to 20,000 workers across the seafood, poultry and agriculture sectors'. [Modern slavery statement, 2017/2018: tescoplc.com] • Met: Work with AP suppliers to remedy impacts
A.1.6	Commitment to respect the rights of human rights defenders	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: Zero tolerance attacks on HRs Defenders (HRDs) <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Expects AG suppliers to reflect company HRD commitments • Not met: Expects AP suppliers to reflect company HRD commitments

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: CEO or Board approves policy: The Code of Business conduct has been signed by the CEO and includes a section describing the Company's commitments on human rights. [Code of business conduct] Met: Board level responsibility for HRs: Tesco States that 'ultimately our CEO is accountable for human rights through the Compliance and Social Responsibility (SR) Committees, both of which he chairs' [BHRRC survey] Score 2 <ul style="list-style-type: none"> Not met: Speeches/letters by Board members or CEO
A.2.2	Board discussions	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not met: Board/Committee review of salient HRs: The Company indicates that 'Governance of human rights work (for all markets and subsidiaries sits with the Board Corporate Responsibility Committee. Performance against our policies, including modern slavery and insights from Protector Line are also reviewed by the Group Risk and Compliance Committee chaired by the CEO, plus the business unit Risk and Compliance Committees'. However, no further details beyond responsibility provided. [Modern slavery statement, 2017/2018: tescoplc.com] Score 2 <ul style="list-style-type: none"> Not met: Examples or trends re HR discussion
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: Incentives for at least one board member: Although the company has a Performance Share Plan (PSP) for directors none of the issues for which they are rewarded seems to be related to HR [Approach to reward statement, 12/05/2017] Not met: At least one key AG HR risk, beyond employee H&S Not met: At least one key AP HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> Not met: Performance criteria made public

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	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Senior responsibility fo HR (inc ILO): The Personnel director in UK and the Responsible sourcing director ensure oversight of human right issues. Although no evidence has been found in relation to a commitment to each ILO core standard for its own operations, the Company has a general commitment to the ILO conventions. [BHRRC survey] Score 2 <ul style="list-style-type: none"> Met: Day-to-day responsibility: The Company indicates that "On a day to day basis, responsibility is integrated into the operational areas most relevant: Personnel (for our own employees), Commercial (for human rights in our supply chain) and Corporate Affairs (overview of human rights impacts across the business). An Employment Group, chaired by our UK Personnel Director and including the Responsible Sourcing Director within Commercial, also meets every eight weeks to ensure oversight of a range of human rights issues in our supply chain and among our colleagues." [BHRRC survey] Met: Day-to-day responsibility for AG in supply chain: See above Met: Day-to-day responsibility for AP in supply chain: See above
B.1.2	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: Senior manager incentives for human rights Not met: At least one key AG HR risk, beyond employee H&S Not met: At least one key AP HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> Not met: Performance criteria made public
B.1.3	Integration with enterprise	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: HR part of enterprise risk system: The Human rights policy statement indicates that 'Our governance committees consider financial and non-financial

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	risk management		risks to our business and the Compliance and Social Responsibility Committees in particular consider risks related to our Human Rights policy, which are maintained on our company risk register'. The annual report states that 'The content of the Group Risk Register is considered and discussed through regular meetings with senior management and reviewed by the Executive Committee and the Board'. [Human rights policy, 16/04/2018: tescoplc.com & Annual report, 2017: tescoplc.com] Score 2 • Not met: Audit Ctte or independent risk assessment
B.1.4.a	Communication /dissemination of policy commitment(s) within Company's own operations	1	The individual elements of the assessment are met or not as follows: Score 1 • Met: Communicates its policy to all workers in own operations: The Company indicates on its website that 'copies of the Code of business conduct can also be downloaded in the local languages for each of the markets we operate in'. It includes seven different languages. In the Little Helps plan report it indicates that 'all colleagues across the Tesco Group are required to complete annual refresher training on the Code of Business Conduct and ongoing in-depth e-learning on newly updated policies and key risk areas'. [BHRC survey & Little Helps plan, 10/2017] Score 2 • Not met: Communication of policy commitments to stakeholder • Not met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0.5	The individual elements of the assessment are met or not as follows: Score 1 • Met: Steps to communicate policy commitments to BRs: The Company states on its website that 'The ETI base code underpins our Assurance programme and is communicated to all our suppliers via our Ethical requirements policy which sets out our auditing and monitoring asks of suppliers. This includes complying in full with the ETI Base Code and local law, whichever offers the greatest protection for workers. [Approach to human rights in supply chain, 08/11/2017] • Not met: Including to AG suppliers: Although the Company communicates the ETI base code to suppliers, no evidence found in relation to communication of policies down the supply chain or requiring its suppliers to do so. • Not met: Including to AP suppliers: See above Score 2 • Not met: How HR commitments made binding/contractual: The Company indicates in the modern slavery statement that it has new cotton sourcing requirements for all Tesco and F&F suppliers, asking them to sign up as a commitment to our policy'. However, no further evidence found in relation to companies policies being in contractual agreements, and cascading contractual or other binding arrangements down the supply chain. • Not met: Including on AG suppliers • Not met: Including on AP suppliers
B.1.5	Training on Human Rights	2	The individual elements of the assessment are met or not as follows: Score 1 • Met: Trains all workers on HR policy commitments: The Company states that it conducts regular training on the Code of Business conduct which includes human rights policy. All employees receive e-learning training on the Code of Business Conduct. "All colleagues across the Tesco Group are required to complete annual refresher training on the Code of Business Conduct and ongoing in-depth e-learning on newly updated policies and key risk areas." The code contains the commitment to 'fully support' the Core Conventions of the International Labour Organisation. [Little Helps plan, 10/2017] • Met: Trains relevant AG managers including procurement: The Company indicates that 'on a day-to-day basis, colleagues in our procurement teams manage supplier and site relationships, and ethical requirements with the support of Responsible Sourcing Managers. All UK Buying managers, Technical Managers and Procurement Managers are required to attend internal Responsible Sourcing training'. [Approach to human rights in supply chain, 08/11/2017] • Met: Trains relevant AP managers including procurement: See above Score 2 • Met: Both requirements under score 1 met
B.1.6	Monitoring and corrective actions	1.5	The individual elements of the assessment are met or not as follows: Score 1 • Met: Monitoring implementation of HR policy commitments: The Company states that Ethical audits are conducted in accordance with SMETA (SEDEX Members Ethical Trade Audit) guidelines. 'Audits are conducted by specialists who are recognised as competent to audit and interview workers in their own languages. The size and composition of the audit team and duration of the audit are tailored to

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			<p>the supplier/site, and reflect the gender profile of the workforce and the main languages spoken'. In relation to its own operations, 'our risk assessment process has identified that the greatest risks come from service providers such as temporary workers in distribution, office cleaners or car washers. This is because of the proportion of migrant workers in this sector, in many of the countries we operate in'. The Company describes actions carried out to help address risks, in different countries. The code of conduct includes a commitment to support the ILO conventions. [Approach to human rights in supply chain, 08/11/2017]</p> <ul style="list-style-type: none"> • Met: Monitoring AG suppliers: 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 clothing factory or food manufacturing plant but 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 produce products and do this in collaboration with our first tier suppliers who cascade our requirements upstream'. [Approach to human rights in supply chain, 08/11/2017] • Met: Monitoring AP suppliers: See above [Approach to human rights in supply chain, 08/11/2017] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Describes corrective action process: The Company indicates that 'During the closing meeting all non-compliances are discussed and a Corrective Action Plan Report (CAPR) agreed between the Supplier and the auditor. If any critical non-compliances are found, the Audit Company will notify Tesco directly. They will also inform Tesco of any issues that the supplier refused to acknowledge or that could not be verified'. 'The supplier is responsible for completing all corrective actions on the CAPR within agreed timescales, and for obtaining verification of closure from independent auditors, normally within six months. No evidence found however on the numbers of incidence. [Approach to human rights in supply chain, 08/11/2017] • Met: Example of corrective action: The Modern Slavery act indicates that 'we occasionally find cases in which workers have not been paid on time or in full for all hours worked. This may happen for a number of reasons. Some suppliers may not have calculated wages properly and have inadequate systems in place. Others may not have made changes to reflect amendments in legislation. Where we identify a shortfall we require suppliers to pay back any avoided wages'. 'Last year we identified 165 cases of concern involving 158 sites. 26,723 workers received a total of USD 1,005,400.' [Modern slavery statement, 2016/2017] • Not met: Discloses % of AG supply chain monitored • Not met: Discloses % of AP supply chain monitored
B.1.7	Engaging 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: HR affects AG selection of suppliers: The Company indicates that 'all first tier supplying sites in high risk countries must have an audit before supply' [Approach to human rights in supply chain, 08/11/2017] • Met: HR affects AP selection of suppliers: See above • Met: HR affects on-going AG supplier relationships: The Company indicates that 'although we have a 'zero tolerance' approach to critical breaches of the ETI Base Code, it is important to note that we do not abandon suppliers facing such problems. Our first aim is to ensure the issues are remediated and practices put in place to avoid recurrence'. 'On the rare occasions that we do not believe the suppliers is committed to remediation, we will then seek to exit in a responsible manner, often continuing order for up to 3 months to allow workers to have good notice of any changed hours as a result of our business moving'. [Approach to human rights in supply chain, 08/11/2017] • Met: HR affects on-going AP supplier relationships: See above [Approach to human rights in supply chain, 08/11/2017] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Both requirement under score 1 met • Met: Working with AG suppliers to improve performance: As an example, the Company indicates the following: 'We have started to work with the United Nations High Commissioner for Refugees (UNHCR) in Turkey to train our suppliers to identify and support any refugee employees. We know that refugees, particularly from Syria, are at high risk of trafficking and exploitation and we aim to expand this work with Unseen and International Organization for Migration in our berry supply chains in Jordan over the coming year. [Approach to human rights in supply chain, 08/11/2017] • Met: Working with AP suppliers to improve performance: See above

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B.1.8	Approach to engagement with potentially affected stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Stakeholder process or systems: The Company indicates that it has engaged with union and stakeholder initiatives including the World Banana Forum, The Accord on Building and Fire Safety in Bangladesh, the ETI union representatives, and other international unions. However, no evidence found on how it identifies relevant affected stakeholders and whether engagement has directly included workers in the supply chain or local communities. [Approach to human rights in supply chain, 08/11/2017] • Not met: Frequency and triggers for engagement • Not met: Workers in AG SC engaged • Not met: Communities in the AG SC engaged • Not met: Workers in AP SC engaged • Not met: Communities in the AP SC engaged <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Analysis of stakeholder views and company's actions on them

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying: Processes and triggers for identifying human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifying risks in own operations: The company indicates that it has developed a due diligence framework. The first stages consists in establishing 'a broadened perspective beyond our immediate business and the first tier of our supply chain' and 'determine priorities based on areas of highest risk and through intelligence gathering'. This includes stakeholder consultation. Regarding its own operations, 'our risk assessment process has identified that the greatest risks 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 this sector, in many of the countries we operate in'. That "Our risk assessment framework is built around 5 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." [Approach to human rights in supply chain, 08/11/2017] • Met: Identifying risks in AG suppliers: See above • Met: Identifying risks in AP suppliers: See above <p>Score 2</p> <ul style="list-style-type: none"> • Met: Ongoing global risk identification: The Company indicates that this process has been put in place 'over the past two years', and that at the core of this framework 'is engagement and insight from NGOs, trade unions, multi-stakeholder groups and other organisations who can help us identify areas of greatest risk. This ongoing dialogue and feedback helps us to continuously review our approach and incorporate learnings'. [Approach to human rights in supply chain, 08/11/2017] • Met: In consultation with stakeholders: The Company states that the due diligence process 'was developed in consultation with over fifty internal and external stakeholders, including suppliers, industry bodies such as the British Retail Consortium, Government bodies and civil society groups such as Unseen, Oxfam and Ethical Tea Partnership. [Approach to human rights in supply chain, 08/11/2017] • Met: In consultation with HR experts: As mentioned above, in the due diligence process some of the civil society groups consulted included Unseen, Oxfam and Ethical Tea Partnership. [Approach to human rights in supply chain, 08/11/2017] • Met: Triggered by new circumstances: The modern slavery statement indicates that 'we continue to build our understanding of risk by watching for broader labour trends. For example, a report from the Association of Labour Providers in January 2018 noted a decline in the number of workers applying to work in the food supply chain. Where there is a shortage of labour, there comes an increased risk of exploitation. Therefore, it is important to continue to monitor trends and work with suppliers to mitigate the risk of forced labour. • Not met: Explains use of HRIAs or ESIA (inc HR)
B.2.2	Assessing: Assessment of risks and impacts identified (salient risks)	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: Salient risk assessment (and context): The risk assessment framework is built around country of origin, type of work, type of labour (permanent, seasonal, through an agency), known cultural or community issues (identifying any endemic challenges), and supply chain capability. 'These risk metrics are then mapped end to end in our key supply chains'. In relation to its own operations, the Company

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	and key industry risks)		<p>has mapped the UK service providers in its offices, retail operations, property, distribution, HR and in specialist services and identified which have higher risk based on their contract type, level of skill involved in the work, wages and visibility. Priority sectors identified include workers who build the Company's stores, agency labour in distribution and logistics, workers in security for offices, cleaning staff and car wash supplier [Approach to human rights in supply chain, 08/11/2017]</p> <ul style="list-style-type: none"> • Met: Public disclosure of salient risks: The Company indicates that 11 of the top 20 products and ingredients 'have significant and systemic human rights 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 wages and worker representation. In addition, it also focus in specific regions and issues and discloses which these are including for instance forced labour in Spanish salads or 'accommodation standards in the UK agriculture'. [Approach to human rights in supply chain, 08/11/2017] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Both requirements under score 1 met
B.2.3	Integrating and Acting: Integrating assessment findings internally and taking appropriate action	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Action Plans to mitigate risks: The Company indicates that (after assessing) 'we then seek to work collaboratively with our suppliers, wider industry, civil society and, where appropriate, policy makes to address these systemic challenges rather than just relying on an audit model'. The approach is based on three pillars: Assurance (respecting the rights of people working for our suppliers), improvement (addressing endemic labour issues throughout key supply chains) and Empowerment (helping communities facing complex social and environmental challenges). [Approach to human rights in supply chain, 08/11/2017] • Met: Example of Actions decided: In the case of own operations and service providers, the Company indicates that 'Dedicated head office resource for our own business and procurement works closely with all service providers, as well as our internal People function, to help them address risks by training them to spot potential indicators of modern slavery such as workers with shared addresses and bank details. We have implemented a Recruitment Charter as part of our contracts with labour providers to our UK operations: this prohibits [among other things] work fees being charged to workers as this increases the risk of debt bondage'. [Approach to human rights in supply chain, 08/11/2017] • Met: Including in AG supply chain: Following the topics and products of risk considered in assessment, the company provides some examples. For instance, 'in our tea supply chains, we are working in Malawi with Oxfam, the Malawian tea industry and leading tea brands to improve wages and working conditions across the industry. In Assam, India, we are working with UNICEF to help prevent the trafficking of children into domestic slavery and sexual exploitation. Our partnership with the Ethical Tea Partnership and UNICEF addresses the roots of gender inequality in the Assam region in India, where girls and young women can be at risk of trafficking'. [Approach to human rights in supply chain, 08/11/2017] • Met: Including in AP supply chain: In relation to apparel, the Company provides the following example: 'Some women in the Tamil Nadu garment industry are recruited through contracts under which they are paid a lump sum at the end of a three-year period, leaving them vulnerable to abuse in the interim. We monitor our direct suppliers closely to ensure no such practices exist in our supply chain, and are mapping our 'second tier' supply chain in India'. [Approach to human rights in supply chain, 08/11/2017] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Both requirements under score 1 met
B.2.4	Tracking: Monitoring and evaluating 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: Score 1</p> <ul style="list-style-type: none"> • Not met: System to check if Actions are effective: Although the Company reports an example of the results following actions taken (case of banana supply chain) [Approach to human rights in supply chain, 08/11/2017] • Not met: Lessons learnt from checking effectiveness: Although the Company reports a case of training carried out in lower-tiers of its supply chain in collaboration with Malawi 2020 and the Issara institute, that led to increased yields and incomes for trained farmers in relation to those untrained, it is not clear whether this is an isolated case carried out by a third initiative, or the result of a larger scale action carried out by the Company to tackle a salient human rights risk that it faces. [Approach to human rights in supply chain, 08/11/2017] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Both requirement under score 1 met

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.5	Communicating : Accounting for how human rights impacts are addressed	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: Comms plan re identifying risks: The Company communicates on its website the process it follows to identify its human right salient issues and how this is part of a due diligence process. [Approach to human rights in supply chain, 08/11/2017] • Met: Comms plan re assessing risks: The Company communicates on its website its system to assess risks and discloses which are their key human rights issues by type of product. [Approach to human rights in supply chain, 08/11/2017] • Met: Comms plan re action plans for risks: The Company communicates on its website how it has a system to take action against risks and also discloses examples of actions taken. [Approach to human rights in supply chain, 08/11/2017] • Not met: Comms plan re reviewing action plans • Met: Including AG suppliers: The due diligence actions for identifying, assessing and taking actions for human rights issues focus in the Company's supply chains. [Approach to human rights in supply chain, 08/11/2017] • Met: Including AP suppliers: See above <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Responding to affected stakeholders concerns • Not met: Ensuring affected stakeholders can access communications

C. Remedies and Grievance Mechanisms (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Channel accessible to all workers: The whistleblowing policy indicates that 'The Protector Line is a way for colleagues, suppliers and their staff to disclose information that relates to suspected wrongdoing or dangers at work relating to Tesco'. This channel explicitly includes human rights issues. For Tesco colleagues the channel 'will be managed by the Loss Prevention and Security team following the Protector Line Blueprint'. In addition to the information disclosed above, the code of conduct includes the email address and the telephone number for the different countries. [Whistleblowing policy] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Number grievances filed, addressed or resolved: The Company indicates that 'in the past 12 months we received five alert related to possible human rights violations'. [Modern slavery statement, 2017/2018: tescoplc.com] • Not met: Channel is available in all appropriate languages • Met: Opens own system to AG supplier workers: The Company's whistleblowing policy indicates that 'for suppliers and their staff, we are operating a separate dedicated global Supplier Protector Line service operated by an independent 3rd party'. The Company describes how the system works and the different ways to contact. • Met: Opens own system to AP supplier workers: See above
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Grievance mechanism for community: The Company's whistleblowing mechanism is called Protector line. 'The protector Line is a way for colleagues [employees], suppliers and their staff to disclose information that relates to suspected wrongdoing or dangers at work relating to Tesco'. However, no evidence found in the public domain of this channel being available to communities (other external stakeholders). [Whistleblowing policy] <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Describes accessibility and local languages • Not met: Expects AG supplier to have community grievance systems • Not met: AG supplier communities use global system • Not met: Expects AP supplier to have community grievance systems • Not met: AP supplier communities use global system
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not met: Engages users to create or assess system • Not met: Description of how they do this <p>Score 2</p> <ul style="list-style-type: none"> • Not met: Engages with users on system performance • Not met: Provides user engagement example on performance • Not met: AG suppliers consult users in creation or assessment: In the context of the supply chain, the Company reports that it participated in a pilot project to the UNGPs using its South African supply base. 'This pilot culminated in the development of a toolkit for workplace communication with an emphasis on

Indicator Code	Indicator name	Score (out of 2)	Explanation
			improving the reporting and management of grievances. It involved engagement and participation of trade unions, workers, exporters together to design and implement transparent and credible mechanisms'. However, it refers to a project which report was published in 2011 and therefore is more than three years old. It also refers only to a pilot project carried out using a small part of the Supply chain and it is not clear whether it was implemented across the supply chain. [Approach to human rights in supply chain, 08/11/2017] • Not met: AP suppliers consult users in creation or assessment
C.4	Procedures related to the mechanism(s)/channel(s) are publicly available and explained	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Response timescales • Not met: How complainants will be informed Score 2 • Not met: Escalation to senior/independent level
C.5	Commitment to non-retaliation over complaints or concerns made	1	The individual elements of the assessment are met or not as follows: Score 1 • Met: Public statement prohibiting retaliation: The code states that '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 or retribution, including losing your job, as a consequence of raising a concern - even if you are mistaken. • Met: Practical measures to prevent retaliation: The Code states that 'you don't have to give your name when you call'. In addition, the CEO, in its letter to employees contained in the code states that 'if you feel the need to raise your concern anonymously, you can call Protector Line in complete confidence. Score 2 • Not met: Has not retaliated in practice • Not met: Expects AG suppliers to prohibit retaliation • Not met: Expects AP suppliers to prohibit retaliation
C.6	Company involvement with State-based judicial and non-judicial grievance mechanisms	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Won't impede state based mechanisms • Not met: Complainants not asked to waive rights Score 2 • Not met: Will work with state based or non judicial mechanisms • Not met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts and incorporating lessons learned	1	The individual elements of the assessment are met or not as follows: Score 1 • Met: Describes how remedy has been provided: The Company indicates in the modern slavery statement that one issue that it monitors 'particularly closely in key sourcing countries is that salaries are paid on time and in full [...] Where we identify a shortfall in payment, we require suppliers to pay back any avoided wages. In the rare occurrence that suppliers do not agree, we look to exit our relationship with them in a responsible manner. In 2017/18 we identified 142 cases of concern involving 116 sites. 7,506 workers received a total of USD 760,332 as a result of Tesco's intervention'. [Modern slavery statement, 2017/2018: tescopl.com] • Not met: Says how it would remedy key sector risks Score 2 • Not met: Changes introduced to stop repetition • Not met: Approach to learning from incident to prevent future impacts • Not met: Evaluation of the channel/mechanism

D. Performance: Company Human Rights Practices (20% of Total)

D.1 Agricultural Products

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.b	Living wage (in the supply chain)	1	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Living wage in supplier code or contracts

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Improving living wage practices of suppliers: Particularly in the banana supply chain (where the Company identified risks related wages), the Company indicates the following: ' Tesco is an active participant in, and funder of, work with the World Banana Forum and the Global Living Wage Coalition to define Living Wage benchmarks for the most relevant banana producing countries. There has been a significant progress made in costa Rica (where our suppliers already pay 20-25% above the minimum wage) and Ecuador, and draft benchmarks for these countries should be published by the end of 2017, Benchmarks for Colombia, Guatemala and the main banana producing countries in West Africa are scheduled to be developed in 2018'. [Approach to human rights in supply chain, 08/11/2017] Score 2 <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provides analysis of trends in progress made
D.1.2	Aligning purchasing decisions with human rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Avoids business model pressure on HRs (purchasing practices): The Company indicates that it has developed joint responsible sourcing plans with over 20 of its most strategic UK suppliers, where supplier performance is assessed 'across responsible sourcing, technical and commercial KPIs. The integration of these plans helps ensures suppliers are recognised for good performance'. However, no details found on the specific practices adopted to avoid business considerations undermining human rights (price or short notice requirements). [Modern slavery statement, 2017/2018: tescoplc.com & Tesco simplifies trade terms with suppliers, 10/2015: tescoplc.com] Score 2 <ul style="list-style-type: none"> • Not met: Positive incentives to respect human rights (purchasing practices) • Not met: Both requirements under score 1 met
D.1.3	Mapping and disclosing the supply chain	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Identifies suppliers back to manufacturing sites (factories or fields): The Company indicates that to tackle issues in the Thai prawn supply chain, 'we started by mapping the entire supply chain (including the prawn feed)'. However, it is not clear whether the Company maps both direct and indirect suppliers in food supply chain in general. [Modern slavery statement, 2016/2017] Score 2 <ul style="list-style-type: none"> • Not met: Discloses significant parts of SP and why
D.1.4.b	Child labour: Age verification and corrective actions (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Child Labour rules in codes or contracts: The Company indicates that suppliers are required to comply with ETI base code. This code contains requirements on child labour, including the following: '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'. However no evidence found in relation to verifying the age of job applicants and workers. [Approach to human rights in supply chain, 08/11/2017 & ETI Base Code] Score 2 <ul style="list-style-type: none"> • Not met: How working with suppliers on child labour: Although the Company reports participating in programmes for UNICEF and Ethical Tea partnership to improve opportunities for children in Indian tea communities through education and protection against child abuse, it is not clear how works with suppliers to eliminate child labour and improve working conditions of young workers. [Modern slavery statement, 2017/2018: tescoplc.com] • Not met: Both requirements under score 1 met • Not met: Analysis of trends in progress made
D.1.5.b	Forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Debt and fees rules in codes or contracts: The Company indicates that it helped to design and 'strongly' supports the Consumer Goods Forum's Priority Industry Principles: 'no worker should pay for a job and no worker should be indebted or coerced to work'. However, it is not clear if this is included in contractual arrangements with suppliers or suppliers' codes of conduct. It states that it has expanded the use of the recruitment charter to internal people's teams and labour providers in the UK. Although it prohibits recruitment fees, as stated above, it is not clear if these requirements guidelines are widely included in contractual arrangements with suppliers or codes of conduct (especially in high risk areas) [Modern slavery statement, 2017/2018: tescoplc.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: How working with suppliers on debt & fees: The Company indicates that through its partnership with the Issara Institute in Thailand is ensures independent monitoring of its highest risk supply chain. 'Across Issara institute partners, the working conditions of over 6,000 victims of forced labour have also been transformed into decent work in the past three years'. It provides technical support to suppliers to develop solutions around complex issues such as exploitative recruitment, debt bondage, and safeguards for workers in the absence of functioning grievance mechanisms'. Work carried out by the institute takes place in the seafood, poultry and agriculture sectors. [Modern slavery statement, 2017/2018: tescoplc.com] Score 2 <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Analysis of trends in progress made
D.1.5.d	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: Free movement rules in codes or contracts: The Code (ETI Base Code) states that workers are not required to lodge their identity papers with their employees and are free to leave their employer after reasonable notice. The ETI base code is a requirement for suppliers. [ETI Base Code] • Not met: How working with suppliers on free movement: The Company describes some work carried through the Issara Institute partnership, although evidence relates to forced labour aspects covered in indicator D.1.5.b. [Modern slavery statement, 2017/2018: tescoplc.com] Score 2 <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Analysis of trends in progress made
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: FoA & CB rules in codes or contracts: The ETI base code is a requirement for suppliers. It includes a commitment to respect freedom of association and the right to collective bargaining. This code also states that 'workers representatives are not discriminated against and have access to carry out their representative functions in the workplace'. However, no evidence found of specific guidelines on no retaliation or intimidation against union members or representatives. [ETI Base Code & Approach to human rights in supply chain, 08/11/2017] Score 2 <ul style="list-style-type: none"> • Not met: How working with suppliers on FoA and CB • Not met: Both requirements under score 1 met • Not met: Provides analysis of trends in progress made
D.1.7.b	Health and safety: Fatalities, lost days, injury rates (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Sets out clear Health and Safety requirements: The ETI Base code, which is a requirement for suppliers contains requirements on health and safety including training, access to water and sanitation, accommodation, providing safe working environment and knowledge of the industry and of any specific hazards. [ETI Base Code] • Not met: Injury Rate disclosures • Not met: Lost days or near miss disclosures • Not met: Fatalities disclosure Score 2 <ul style="list-style-type: none"> • Not met: How working with suppliers on H&S: The Company indicates that it has conducted structural surveys using independent experts in Bangladesh. If factories struggle to meet the companies ethical and quality standards and do not improve, they are ultimately removed from the suppliers base. However, no specific evidence found on how it works with suppliers to improve their health and safety practices. [Improving conditions in the garment industry, Bangladesh: tescoplc.com] • Not met: Provide analysis of trends in progress made
D.1.8.b	Land rights: Land acquisition (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Rules on land & owners in codes or contracts • Not met: How working with suppliers on land issues Score 2 <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provides analysis of trends in the progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.9.b	Water and sanitation (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Rules on water stewardship in codes or contracts • Not met: How working with suppliers on water stewardship issues Score 2 <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made
D.1.10.b	Women's rights (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Women's rights in codes or contracts • Not met: How working with suppliers on women's rights Score 2 <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made

D.2 Apparel

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.1.b	Living wage (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Living wage in supplier code or contracts • Not met: Improving living wage practices of suppliers: The Company provides evidences of practices to improve this practices on this issue for its agricultural supply chain. [Approach to human rights in supply chain, 08/11/2017] Score 2 <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made
D.2.2	Aligning purchasing decisions with human rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Avoids business model pressure on HRs: The Company indicates that it has developed joint responsible sourcing plans with over 20 of its most strategic UK suppliers, where supplier performance is assessed 'across responsible sourcing, technical and commercial KPIs. The integration of these plans helps ensures suppliers are recognised for good performance'. However, no details found on the specific practices adopted to avoid business considerations undermining human rights (price or short notice requirements). [Modern slavery statement, 2017/2018: tescoplc.com & Tesco simplifies trade terms with suppliers, 10/2015: tescoplc.com] Score 2 <ul style="list-style-type: none"> • Not met: Positive incentives to respect human rights • Not met: Both requirements under score 1 met
D.2.3	Mapping and disclosing 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: Identifies suppliers back to product source (farm, ranch etc): The Company indicates that it is 'currently mapping our clothing and textile supply chain further upstream to include tanneries, ginning mills and other processing sites to ensure better visibility of any potential risks'. [Modern slavery statement, 2016/2017] Score 2 <ul style="list-style-type: none"> • Not met: Discloses significant parts of supply chain and why
D.2.4.b	Child labour: Age verification and corrective actions (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Child Labour rules in codes or contracts: The Company indicates that suppliers are required to comply with ETI base code. This code contains requirements on child labour, including the following: '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'. However no evidence found in relation to verifying the age of job applicants and workers. [Approach to human rights in supply chain, 08/11/2017 & ETI Base Code] Score 2 <ul style="list-style-type: none"> • Not met: How working with suppliers on child labour [Modern slavery statement, 2017/2018: tescoplc.com] • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.5.b	Forced labour: Debt bondage and other unacceptable financial 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: Debt and fees rules in codes or contracts: The Company indicates that it helped to design and 'strongly' supports the Consumer Goods Forum's Priority Industry Principles: 'no worker should pay for a job and no worker should be indebted or coerced to work'. However, it is not clear if this is included in contractual arrangements with suppliers or suppliers' codes of conduct. It states that it has expanded the use of the recruitment charter to internal people's teams and labour providers in the UK. Although it prohibits recruitment fees, as stated above, it is not clear if these requirements guidelines are widely included in contractual arrangements with suppliers or codes of conduct (especially in high risk areas) [Modern slavery statement, 2017/2018: tescoplc.com] Not met: How working with suppliers on debt & fees: However, the Company provides examples of corrective action plans implemented in case of non-compliance. [Modern slavery statement, 2017/2018: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> Not met: Both requirements under score 1 met Not met: Provide analysis of trends in progress made
D.2.5.d	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: Free movement rules in codes or contracts: The Code (ETI Base Code) states that workers are not required to lodge their identity papers with their employees and are free to leave their employer after reasonable notice. The ETI base code is a requirement for suppliers. [ETI Base Code] Not met: How these practices are implemented and monitored for agencies, labour brokers or recruiters: The Company describes some work carried through the Issara Institute partnership, although evidence found seems to relate to debt bondage or other financial costs (indicator D.1.5.b) [Modern slavery statement, 2017/2018: tescoplc.com] <p>Score 2</p> <ul style="list-style-type: none"> Not met: Both requirements under score 1 met Not met: Provide analysis of trends in progress made
D.2.6.b	Freedom of association and collective bargaining (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Not met: FoA & CB rules in codes or contracts: The ETI base code is a requirement for suppliers. It includes a commitment to respect freedom of association and the right to collective bargaining. This code also states that 'workers representatives are not discriminated against and have access to carry out their representative functions in the workplace'. However, no evidence found of specific guidelines on no retaliation or intimidation against union members or representatives. [ETI Base Code & Approach to human rights in supply chain, 08/11/2017] Not met: How working with suppliers on FoA and CB <p>Score 2</p> <ul style="list-style-type: none"> Not met: Both requirements under score 1 met Not met: Provide analysis of trends in progress made
D.2.7.b	Health and safety: Fatalities, lost days, injury 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: Sets out clear Health and Safety requirements: The ETI Base code, which is a requirement for suppliers contains requirements on health and safety including training, access to water and sanitation, accommodation, providing safe working environment and knowledge of the industry and of any specific hazards. [ETI Base Code] Not met: Injury rate disclosures Not met: Lost days or near miss disclosures Not met: Fatalities disclosures <p>Score 2</p> <ul style="list-style-type: none"> Not met: How working with suppliers on H&S: The Company indicates that it has conducted structural surveys using independent experts in Bangladesh. If factories struggle to meet the companies ethical and quality standards and do not improve, they are ultimately removed from the suppliers base. However, no specific evidence found on how it works with suppliers to improve their health and safety practices. [Improving conditions in the garment industry, Bangladesh: tescoplc.com] Not met: Provide analysis of trends in progress made
D.2.8.b	Women's rights (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Not met: Women's rights in codes or contracts Not met: How working with suppliers on women's rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> • Not met: Both requirement under score 1 met • Not met: Provide analysis of trends in progress made
D.2.9.b	Working hours (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: Working hours in codes or contracts: The Company indicates that the ETI base code is a requirement for suppliers. This code contains requirements on working hours, including not exceed 48 hours per week (excluding overtime), not exceeding 60 hours (including overtime) in any seven day period (with a few explicit exceptions), and providing at least one day off in every seven day period (or where allowed by national law, two days off in every 14 day period). [Approach to human rights in supply chain, 08/11/2017 & ETI Base Code] • Not met: How working with suppliers on working hours: The Company provides a detailed example case of corrective action plan implemented following a non-compliance found. The corrective action plan led to improvement and stay within the acceptable limits. However, no evidence found of proactive work carried out with suppliers to improve their performance in relation to working hours. [Improving conditions in the garment industry, Bangladesh: tescoplc.com] Score 2 <ul style="list-style-type: none"> • Not met: Both requirements under score 1 met • Not met: Provide analysis of trends in progress made

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: Forced labour • Headline: Tesco to be investigated over North Korean forced labour in its supply chain • Sources: 2016-2017 Coca-Cola Human Rights report - coca-colacompany.com Human-Rights-Report-2016-2017-TCCC.pdf Business and Human Rights, 21/03/2017 business-humanrights.org and univision.com • Allegation: A UK media investigation linked Tesco to forced labour in its supply chain in Poland. A 2016 investigation by Channel 4's Dispatches programme identified the use of North Korean labourers at the Mularski tomato farm in Poland that supplies Tesco Poland. The programme described that North Korea obtains visas and work permits for workers in Poland and Malta, with workers allegedly being controlled and monitored by North Korean government officials while on-site. In particular, it is claimed by defectors from North Korea that as much as 90% of the wages generated are sent directly to the North Korean government. The Mularski farm states that the 62 workers are legally employed, treated fairly and paid correctly into individual bank accounts.
E(1).1	The Company has responded publicly to the allegation	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Public response available: A spokesperson for Tesco told the programme: "It has long been a fundamental Tesco principle that we support workers' rights and require all of our suppliers to adhere to the highest standards for their workers. We have investigated the conditions at Mularski and have not seen or been provided with any evidence to suggest any workers at the site are being mistreated in any way. We will continue to work closely with our supplier and expert organisations to ensure these standards are being upheld." <p>Tesco says their UK stores do not sell tomatoes produced at Mularski.</p> Score 2 <ul style="list-style-type: none"> • Not met: Response goes into detail
E(1).2	The Company has appropriate policies in place	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Company policies address the general issues raised • Met: Policies apply to the type of business relationships involved Score 2 <ul style="list-style-type: none"> • Met: Policies address the specific rights in question: The Company has indicated it is 'committed to upholding human rights and support in full the UN Universal Declaration of Human Rights and the International Labour Organization Core Conventions on labour standards, working hours and health and safety for workers' in its human rights statement. It adds it is a founding member of the Ethical Trading Initiative (ETI), and 'recognises that it is its responsibility as a business to respect and enhance the rights of people in those supply chains, in line with the UN Guiding Principles. Its starting point is the Base Code of the ETI, which

Indicator Code	Indicator name	Score (out of 2)	Explanation
			covers the right to healthy and safe working conditions and prohibits forced labour, child labour and human trafficking. Upholding the Code is one of the requirements for our suppliers of doing business with Tesco'.
E(1).3	The Company has taken appropriate action	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not met: Engages with affected stakeholders • Not met: Encourages linked business to engage affected stakeholders • Not met: Provides remedies to affected stakeholders • Not met: Has improved systems and engaged affected stakeholders Score 2 <ul style="list-style-type: none"> • Not met: Remedies are satisfactory to the victims • Not met: Has improved systems and engaged affected stakeholders

F. Transparency (10% of Total)

Indicator Code	Indicator name	Score	Explanation
F.1	Company willingness to publish information	2.04 out of 4	Out of a total of 53 indicators assessed under sections A-D of the benchmark, Tesco made data public that met one or more elements of the methodology in 27 cases, leading to a disclosure score of 2.04 out of 4 points.
F.2	Recognised Reporting Initiatives	0 out of 2	The individual elements of the assessment are met or not as follows: Score 2 <ul style="list-style-type: none"> • Not met: Company reports on GRI • Not met: Company reports on SASB • Not met: Company reports on UNGPRF
F.3	Key, High Quality Disclosures	0 out of 4	Tesco met 0 of the 8 thresholds listed below and therefore gets 0 out of 4 points for the high quality disclosure indicator. Specificity and use of concrete examples <ul style="list-style-type: none"> • Not met: Score 2 for A.2.2 : Board discussions • Not met: Score 2 for B.1.6 : Monitoring and corrective actions • Not met: Score 2 for C.1 : Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers • Not met: Score 2 for C.3 : Users are involved in the design and performance of the channel(s)/mechanism(s) Discussing challenges openly <ul style="list-style-type: none"> • Not met: Score 2 for B.2.4 : Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts • Not met: Score 2 for C.7 : Remedying adverse impacts and incorporating lessons learned Demonstrating a forward focus <ul style="list-style-type: none"> • Not met: Score 2 for A.2.3 : Incentives and performance management • Not met: Score 2 for B.1.2 : Incentives and performance management

Disclaimer

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

See the 2018 Key Findings report for more details of the research process.

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