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Transparency and Disclosure in Supply Chains

Modern Slavery and Worker Voice

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Executive Summary

Under section 54 of the Modern Slavery Act 2015 (MSA), large British companies are required to report on their efforts to monitor and protect the labour rights of their employees and workers on an annual basis. There are however criticisms. First, there is no requirement to audit Modern Slavery statements and this raises question over the credibility of the information that companies report. Second, the MSA is a soft governance tool that allows too much reporting flexibility. While the original intention behind this was to encourage companies to get to know their supply chains in the first place and subsequently focus on improving their reporting over time, there have been general calls to tighten up the non-mandatory reporting requirements of the MSA in the hope that this would in turn result in better quality of reporting.

In this report, we present the key findings for our detailed examination of the Modern Slavery Statements of the largest 100 British companies. In order to examine the statements, we devised a detailed index, based on (a) the mandatory and optional aspects of the Modern Slavery Act (2015, s. 54), (b) content recommended by CORE (2017) and (c) additional criteria based on consultation with *The Business and Human Rights Resource Centre*, an internationally based labour rights NGO with an office in London. We focus on 6 information categories. Apart from the General Information, which covers mostly mandatory disclosures, the remaining five categories were optional under section 54. These five categories are: Organisation and Structure of Supply chains, OS; Due Diligence, DD; Risk Assessment, RA; Codes of Conduct/Policies/Strategy(ies), CPS; and Training collaboration, TC.

We find that of the five non-mandatory information categories, companies prioritise reporting on two: RA procedures and DD processes These are the categories of most importance to investors. We find that any changes to reporting on these two categories are positively linked to reporting on CPS but not to those on OS and TC. While the level of reporting for all the three latter categories were lower than reporting on RA and DD, the reason why changes in CPS is closely linked those of the RA and DD lies in the way companies report to illustrate their parallel efforts to devise the necessary CPS to support the outcome of RA and facilitate the implementation of DD processes. However, the same could not be said about OS and TC. It was evident that while companies are reluctant to draw attention to potential challenges and problematic areas along their supply chains, they show limited efforts on their training programmes, raising questions over how in-depth corporate efforts have been in changing their culture on labour rights issues and/or perhaps the more serious challenges that they encounter in the process of devising training programmes.

While our findings reveal an interesting reporting pattern, we can see areas that we still have very limited knowledge of before any meaningful proposals can be made to move the labour rights reporting agenda forward. We anticipate that there are complexities and challenges that companies face along their supply chains, especially in areas that are outside their national jurisdictions and where the legal framework can be either weak or non-existent and/or regional norms and cultures are in a way that can make it controversial or costly for companies to devise training programmes at local level.

1. Introduction

With the introduction of the Modern Slavery Act 2015, section 54 (Transparency in Supply Chains) (MSA), large British companies are required to publish Modern Slavery Statements on an annual basis to demonstrate that they have taken steps to identify, prevent and remedy slavery and human trafficking in all parts of their business operations and supply chains. While the MSA recognises slavery[1] as a *criminal offence*, it does not specify any liabilities nor does it require companies to externally audit their Modern Slavery Statements. Instead, the MSA requires disclosures on a limited number of general aspects and allows a large part of disclosures to remain optional so that companies are encouraged to get to know their supply chains and eventually report on them over time. In this report, we focus on the non-mandatory information categories that companies are encouraged to report on to examine the extent to which companies provide details and the potential challenges that they may face when report on the complexities of upholding labour rights in their supply chains.

In this report, we seek to examine what UK listed companies disclose in their MSA statements in order to reveal what aspects are reported on adequately and what aspects are reported on less adequately. We focus on 6 information categories: General Information (GI), Organisation and Structure of Supply chains (OS), Due Diligence (DD), Risk Assessment (RA), Codes of Conduct/Policies/Strategy(ies) (CPS), and Training Collaboration (TC).

2. Background

2.1 Modern Slavery Statement

The MSA has enhanced companies' awareness of some of the challenges they face in upholding labour standards throughout their supply chains and as a result, many companies have taken steps to improve reporting on issues related to labour rights. However, as there are no liabilities attached to non-compliance, the MSA has been accused of being more akin to *soft* law and, effectively, a private governance tool (LeBaron & Ruhmkorf, 2017) and that, apart from 'box-ticking', has not promoted detailed reporting that would lead to meaningful actions being taken against slavery (Carungu et al., 2021; *The Business and Human Rights Resource Centre*, 2018; LeBaron & Ruhmkorf, 2017; The Home Office, 2019a). As a result, there is a strong risk that companies may continue to use reporting as a tool for promoting legitimacy (Beske et al., 2020) – that is, as being mere 'window dressing'.

The UK Government's flexible approach to the MSA is reflected in their response to an independent review of the MSA (The Home Office, 2019b), stating that while the Government recognises the need for companies to extend their human rights due diligence processes beyond their first and second tier suppliers, the MSA will maintain its non-mandatory approach to reporting as many companies face challenges to map out their complex supply chains, especially at the bottom end where they have little or no influence (The Home Office, 2019b). Instead, companies will be encouraged to strengthen and extend their *due diligence processes* beyond

[1] Slavery, by definition, includes holding a person in a position of *slavery*, servitude *forced* or *compulsory* labour, or facilitating their travel with the *intention of exploiting* them soon after. Slavery can include holding a person in a position of *slavery*, servitude *forced* or *compulsory* labour, or facilitating their travel with the *intention of exploiting* them soon after.

their first and second tier suppliers over time as part of a *risk-based approach* (The Home Office, 2019b). The UK government maintains its opposition to mandate reporting to avoid an overly compliance-driven approach which might ultimately disincentivise disclosure of risks identified (HM Government, 2019b).

2.2 The UK's private governance approach to labour rights

The UK Government's stance on MSA concurs with their support more broadly for private governance mechanisms. The UK Corporate Governance Code 2018 (the Code) places emphasis on the relationships between companies, shareholders and stakeholders (FRC, 2018). The Code outlines that companies should carefully consider corporate (governance) policies and practices along with high levels of transparency that can lead to improved levels of trust, allowing *investors* to take a more considered view of the governance of the company, particularly where explanations have been provided. Risk assessment should be an integral part of the internal control mechanisms. According to the Code, audit and internal control processes should present a fair, balanced and understandable assessment of company's positions and prospects (FRC, 2018, p. 10, para. N) and the board is responsible to establish procedures to manage *risk*, oversee the internal control framework, and determine the nature and extent of the *principal risks* the company is willing to take (FRC, 2018, p. 10, para. O).

In a recent survey conducted for the Financial Reporting Council[2], Rees and Brione (2021) find that despite encouraging evidence of improved engagement, there is a wide variation in the level and extent of engagement. Company reports need to include a better representation of their workforce, improve the breadth and depth of their coverage with more regular and structured reporting of key issues while more attention needs to be paid to the 'substance' of engagement (as opposed to the processes) as well as establishing an effective feedback loop that is essential for any meaningful engagement.

2.3 Labour voice: materiality and dialogic engagement

Most of what has been set out so far are address general issues, leaving it effectively to companies to decide on what is in the best interest of their workforce. The term of 'engagement' has often been used loosely without paying much attention to the purpose it is supposed to serve and without this, some of the challenges related to uphold labour rights will remain hidden.

While in financial reporting, companies are required to report information that are material to their investors (i.e., affects their decision making), the concept of 'materiality' in sustainability reporting is a lot more complex as sustainable issues (labour rights included) are broader and have significantly different, often longer, time scales to achieve[3] with an explicit commitment to stakeholder engagement (Puroila & Makela, 2019)[4].

[2] The FRC has issued guidance on how to include human rights issues when preparing the Strategic Report in accordance with the Companies Act 2006 and the Modern Slavery Statement.

[3] Unlike fixed term time scales that are set in financial reporting.

[4] Materiality, in both financial and sustainability reports, guides reporters to focus on particularly salient aspects of performance that are most relevant for report readers, i.e. 'what matter'. In sustainability reporting, the judgements

In UK regulatory environment, there is not much emphasis to promote a systematic approach to engagement with labour to highlight their key issues (i.e., what matters and/or, even, to whom it matters). Dialogic-informed engagement, which extends beyond the notion of two-way communication, is essential for sustainable reporting to lead to the discharge of accountability to stakeholders (Bebbington *et al.*, 2007). The extent to which companies report on their engagement with their labour and the civil society organisations representing them is regarded as crucial if related current issues are to be reflected in corporate reports (Islam, 2022; Islam & Van Staden, 2021).

3. Methodology

We collected the modern slavery statements of the 100 largest UK companies for 2020 and examined them using contextual analysis. As part of contextual analysis, we devised a detailed index, on the mandatory and non-mandatory disclosure categories (as outlined under Section 54 and discussed and recommended by CORE, 2016; 2017). To further strengthen our index, we carried out a pilot contextual analysis of 20 companies by two researchers and refined our index. Later on, we refined our index further by consulting an NGO who was specialised on labour rights and the MSA. This meant our index covered more specific aspects that were topical but not necessarily included under section 54. This meant that our index could capture nuances in reporting by different companies across their value chains.

Our index includes 6 categories: General Information (GI); Organisation and Structure of Supply chains (OS); Due Diligence (DD); Risk Assessment (RA); Codes of Conduct/Policies/Strategy(ies) (CPS); and Training collaboration (TC). All the categories included sub-categories, reflecting issues that related to the category. The General Information category included mostly mandatory information and other categories were based on non-mandatory information categories (as outlined under section 54). Data collection was carried out by two of the researchers in two separate occasions in order to ensure the reliability of data. Data collection was completed in early 2020.

4. Findings

Table 1 presents the average scores for each of the six major categories of the modern slavery statements. 'General Information', with a score of 93%, was reported by most companies. Notable differences were observed for the remaining five categories that will be reported and discussed in this section first.

Table 1 Average reporting scores for each category

Reporting categories	Average scores (%)
General Information (GI)	93
Organisation and Structure of Supply chains (OS)	48
Due Diligence (DD)	**56**
Risk Assessment (RA)	**60**
Codes of Conduct/Policies/Strategy(ies) (CPS)	48
Training collaboration (TC)	42

Note: Average scores represent the number of reporting companies.

about what information is salient enough to be material (what counts or to whom) are usually made implicitly (Puroila & Makela, 2019).

4.1 Reporting Categories

4.1.1 'General Information' and Governing Engagement (GI)

Of the nine sub-categories, eight (G1 to G8, as shown in Table 2) were mandatory requirements under section 54. Therefore, most companies had reported to them. G9, on the other hand, helped us unfold more about the top governing structure of companies by focusing on three sub-categories: 77% of companies stated that they keep an overview of human trafficking and forced labour at their governance structure (G9), 7% specified that they had a board committee in charge of doing so without specifying which committee or how they dealt with issues (G9a), 43% indicated that a team or officer (or a programme) was in charge and 58% indicate that a board committee had an oversight of labour rights in their supply chains and addressed forced labour and human trafficking (G9c)[5] (Table B, Appendix).

Table 2 General Information sub-categories

Sub-Categories	Description	Companies reporting (%)
G1	Reports annually	99
G2	Reports on Financial Year End	95
G3	Improves MSA statement year-on-year – a live document.	95
G4	Maintains old statements online: progress can be monitored.	95
G5	Include a link on their MSA in a prominent place on its homepage.	97
G6	Statement signed by a senior member; providing their post & name.	96
G7	Include a date of signature	81
G8	Information about modern slavery: its types, prevalence & signs on a separate webpage.	99
G9	At top managerial level: an overview of human trafficking and forced labour	77
G9a	At top managerial level: a **committee** deals with human trafficking and forced Labour but does not specify which committee or what it does exactly.	7
G9b	At top managerial level: a team/program/officer is responsible for implementation of supply chains policies on forced labour and Human trafficking	43
G9c	At top managerial level: board committee/s that has(/have) oversight of its supply chain policies and addresses forced labour and human trafficking (board committees as well as teams)	58

Given the nature of modern slavery and its focus on labour rights, employees and the broader workforce related issues along value chains are expected to be the focal point of reporting when companies report on modern slavery. Our evidence suggests otherwise. Companies engage with their workforce mainly via either trade unions (as externals or internals, DD24, 43%) or employee representatives (35%) or both (20%). A range of other channels were used: 13% engaged with NGOs, 21% with SEDEX[6], 18% with GLAA[7], 15% with Ethical Trading Initiatives, 8% with Stronger

[5] Of the 58 companies, 25 companies had a governance committee as well as teams in charge of different aspects of MSS.

[6] SEDEX stands for Supplier Ethical Data Exchange. SEDEX is a secure online database, as well as a supply chain management tool that helps companies to identify, manage and mitigate ethical risks in global supply chains. SEDEX engages with all tiers of the supply chain to encourage improvements and promote responsible business practices. Members can share and manage information in four key areas: Labour standards, Health and Safety, the Environment and Business Ethics. SEDEX covers 150 countries and many industry sectors. Since its launch in 2004, over 26,000 organisations from around the world have chosen the SEDEX to manage their ethical supply chain data.

[7] GLAA stands for Gang masters & Labour Abuse Authority.

together, 4% with Unseen Modern Slavery helpline and 2% with the Institute for Human Rights and Business. Even though different channels of communications were available to companies, their main channels remained trade unions followed employee representatives. Overall, the level of engagement is reported to be low despite many channels of communication being available to companies, indicating that a lot more emphasis needs to be made within the regulatory framework about the significant role that civil society, both in UK and abroad, plays in relations to representing labour issues and how essential it is for the companies to maintain their channels of communication with civil societies' representatives to keep up to date with the latest issues and be able to respond to them as they arise.

4.1.2 'Due Diligence' (DD) and 'Risk Assessment' (RA)

We consider these two categories together. 'Due Diligence' and 'Risk Assessment' are the two categories that, on average, companies had reported on more than half of their sub-categories (RA at 60%; DD at 56%; Table 1). While both categories are of importance from investors' point of view, Risk Assessment is the most frequently referred to in corporate governance codes of conducts, followed by due diligence. Risk Assessment is one of the major purposes of the internal control systems of the corporate governance mechanism governance mechanisms of companies (Turnbull Report, 1999; The UK corporate Governance Code 2018). In UK, the board of directors is responsible for risk management which includes assessing risk, managing and mitigating risks by ensuring internal control mechanisms such as information and communication systems, monitoring and reviewing systems are in place and functioning efficiently (FRC, 2014). Such systems should enable companies to deal with (expected and unexpected) risks that arise from either within companies or their external environments. When identifying their principal risks, boards should focus on those risks that can potentially threaten their future (financial) performance, their solvency and liquidity. These risks can be either internal such as operational reputation, behavioural, organisational, third party or external such as market or regulatory risk without the board having much direct control (The FRC, 2018). Risk of violations of labour rights can be either internal or external along their value chains where companies operations are exposed to different regulatory and legal requirements or different cultural or local customs in their host countries.

For Risk Assessment, a breakdown to sub-categories shows that 70% or more companies had reported on four sub-categories (RA1, RA7; RA6; RA2) that mainly represented broader issues related to the understanding of risks and related procedures (Table 3). Considerably less percentage of companies reported when it came to the prioritisation of the risk (RA5 at 57%) and reporting on the procedures in place to assess regional risks (RA4 at 51%). Such reporting indicates that once companies were confident enough to understand risks at stake, they were able to prioritise them by identifying high risk categories and mapping them out across their supply chains (RA5) and even put in place procedures that would regularly assess them as they arose (RA4). The percentage of reporting companies declined even further for reporting on provision of insight on their external labour and human rights groups (RA9 at 49%) or the provision of risk profiles of individual countries (RA3 at 45%) and the presence of vulnerable demographic groups (RA8 at 35%). Reporting on RA3 and RA8 and, to a lesser extent, RA9 would have required companies to report on labour standards for their operations outside their national jurisdictions and hence, reporting on labour standards that were in accordance with the local customs that could mean entering politically sensitive territories. Therefore, companies took a more cautious stance and hesitated on report on these sub-categories.

Table 3 Risk Assessment sub-categories

Sub-Categories	Description	Companies reporting (%)
RA1	Understand risks involved: of abuse towards own staff	85
RA7	Business services rendered by the suppliers	73
RA6	Understands that risk may change	71
RA2	Risks according to country, sector, transaction & business partnership risks.	70
RA5	Prioritisation of risks through identifying high-risk categories & carrying out supply chain mapping on them	57
RA4	Procedures in place to assess regional risks	51
RA9	Analysis and the insights of **external labour & human rights** groups	49
RA3	Risk profile of individual countries (e.g. based on the Global Slavery Index)	45
RA8	Presence of vulnerable demographic groups	35

Due Diligence is the second highest category with companies reporting, on average, on 56% of the sub-categories (Table 1). This suggested that companies had taken a range of actions to uphold labour rights in their value chains. While companies are expected to report on their risk assessment, they are expected to have taken all reasonable precautions and put in place due diligence processes to avoid violations of labour rights. For this category, our index included 25 sub-categories. For 7 sub-categories (group A, Table 4), 70% (or more) of companies had reported. These were mainly general statements made by companies to acknowledge some aspects of labour rights without providing much details about specific procedures or measures that companies had taken. As sub-categories set out more details on systems and procedures or more sensitive topics, the percentage of reporting declined. For example, DD7 (at 70%) relates to robust recruitment processes being applied when contracting and sub-contracting service without specifying how. When we looked into this further (DD7a,b,c), we found that 69% of companies had commented on whether or not sub-agencies were involved in employing workers in their supply chains (DD7a), while 23% indicated that they had policies on dealing with sub-agencies (DD7b) and 11% commented on vetting recruitment agencies (DD7c), the remaining 35% did not specify. Another evidence relates to 62% of companies that had reported auditing and monitoring their own sites and those of their suppliers through planned audits and unannounced visits (using either internal or external audits) (DD9). Apart from 9% of companies that had reported on having '*un*announced' site visits and 8% that had 'announced' visits, the remaining 45% did not specify. Final example relates to 52% of companies that had reported to have taken actions against those suppliers that had refused to co-operate in identifying, preventing and mitigating modern slavery in their supply chains (DD16). Of these, 33% had specified 'contract termination' as their punitive measure (DD16a) and 3% had either made their contracts shorter or introduced probationary period (DD16b).

Table 4 Due Diligence sub-categories

Sub-Categories	Description	Companies reporting (%)
A: 70% or more		
DD1	Functioning due diligence processes in detail	91
DD2	Suppliers have been informed of co.'s policies	90
DD4	Engaged with suppliers	87
DD5	Clearly stated their expectations to suppliers	85
DD6	MS related clauses introduced into contracts' terms & conditions	77
DD18	Don't use any form of forced, compulsory or slave labour	76
DD3	Sought assurances from suppliers during tendering process (e.g., using questionnaire).	75
DD7	Robust recruitment processes are applied & demanded when contracting and sub-contracting services (not specified)	70
B: 60% to less than 70%		
DD7a	Whether or not sub-agencies involved?	69
DD23	Any mention of **'union'** as part of MSA or Annual Report or CSR/Sustainability Report	64
DD9	**Auditing/monitoring** own sites & those of suppliers through planned audits & unannounced visits (using internal/external audits). (not specified)	62
DD11	**Violations** (of anti-slavery) are identified and actions are taken to prevent and mitigate them.	61
C: 50% to less than 60%		
DD14	If a supplier identified to have a problem, company works with them & creates action plans & take corrective measures.	56
DD17	Established modern slavery working groups.	55
DD19	Employees work voluntarily & are entitled to leave work	53
DD16	**Takes action against suppliers** who refuse to cooperate in identifying, preventing & mitigating MS in their supply chains.	52
DD10	When using 3rd party audits, co. is engaged in process & plan response to results.	51
DD21	Doesn't require employees to post a deposit/bond & withhold salaries	50
D: 40% to less than 50%		
DD12	Violations are reported to suppliers	46
DD15	Takes measures against suppliers who breach slavery policies/clauses	45
DD8	Robust checking process for recruitment & agency workers (e.g. right to work checks, bank account checks, address checks)	43
DD24	**Unions Recognition**: active engagement with unions or working as partners (NOT 'employee representatives; NOT 'respecting freedom of association')	43
DD13a	**Collaborations with externals** (such as **local & global unions, GUFs, local NGOs, police)** to help and support victims of MS	41
E: 30% to less than 40%		
DD11c	**Violations** are identified (gave specific details: examples, statistics, cases)	37
DD11a	**Violations** are identified (without giving any specific details)	33
DD16a	What type of punitive measure: '**contract termination**' - Takes action against suppliers who refuse to cooperate in identifying, preventing & mitigating MS in their supply chains	33
DD11b	**Violations** are addressed (without giving any specific details)	33
F: 10% to less than 30%		
DD22	Passports/work permits not held as a condition of employment	29
DD20	Employment contract with reasonable notice period for terminating their employment	24
DD7b	Any **policies on sub-agencies** being included.	23
DD11d	**Violations** are addressed (giving specific details)	22
DD25	**Grievances** for employees (victims of MSA)(does not to specify in company or in supply chains)	19
DD25b	**Grievances** for employees (victims of MS) in supply chains	19
DD7c	Do they **vet their recruitment agencies**?	11
DD25a	**Grievances** for employees (victims of MSA) within company	10
G: Less than 10%		
DD13	**Violations** are reported to law enforcement	9
DD9b	**Auditing:** an unannounced visits	9
DD9a	**Auditing:** an announced visits	8
DD16b	What **type of punitive measure**: whether companies report on **shorter-term** contract/Putting companies on **Probation**	3

4.1.3 'Organisation and Structure of Supply Chains' (OSS) and 'Codes of Conduct/Policies/Strategy(ies)' (CC)

Of the remaining categories, 'Organisation and structure of supply chains' (OS) and 'Codes of conduct/policies/strategy(ies)' (CPS) are in the third place with a score of 48%, suggesting that, on average, companies reported on just about less than half of the sub-categories (Table 1) and mainly on those sub-categories that are general statements. Organisation and structure of the supply chain has seven sub-categories (Table 5). OS1, OS4, OS6 and OS2 were among the most popular sub-categories with 59% or more of companies reporting on them. When some of these sub-categories were broken down in further details, the percentage of reporting companies fell considerable. 98% of companies commented on the structure of their supply chains (OS1) but the percentage fell considerable when more details should have been reported. For example while, 59% reported on the locations of their operations (OS2) and 48% showed knowledge and understanding of the origin of products, materials and services (OS3), only 24% commented on their second tier suppliers (OS7) or only 3% provided a list of their suppliers (OS1a). Another example relates to 65% of companies that reported on having internal procedures to ensure adequate procurement pricing, prompt payment and good planning (OS6) but only 6% reported on their policies on procurement pricing (any internal procedures to ensure adequate procurement pricing, prompt payment & good planning (OS6a), 28% on prompt payment (OS6b) and 7% on planning procedures (OS6c). Most of the sub-categories that were reported by less than 30% of companies (groups F & G, Table 5) were related to company's bottom end of their supply chains and showed how companies dealt with their suppliers (e.g., which procedures or agreements they had in place). Some of these can vary substantially for suppliers in different regions and such discrepancies, if reported, can be (mis/)interpreted as poor company practices that are in violation of labour rights and hence, damage to their reputations.

Table 5 Organisation and structure of Supply chains sub-categories

Sub-Categories	Description	Percentage of companies reporting (%)
A: 70% or more		
OS1	Business Structure & Supply Chains (no specification)	98
OS4	Show insight into existing business relationships with suppliers	72
B: 60% to less than 70%		
OS6	Internal procedures to ensure adequate procurement pricing, prompt payment & good planning **(not specified)**	65
C: 50% to less than 60%		
OS2	Countries & locations where company operates	59
D: 40% to less than 50%		
OS3	Showing knowledge & understanding of the origin of products, materials & services.	48
F: 10% to less than 30%		
OS6b	**Prompt payment (Internal procedures to ensure adequate procurement pricing, prompt payment & good planning)**	28
OS7	Any comments on 2nd tier of supply chains	24
OS5	Suppliers engaged seasonally: %age of employees on temporary/seasonal contracts	15
G: Less than 10%		
OS6a	**Procurement pricing**	8
OS6c	**Planning procedures (Internal procedures to ensure adequate procurement pricing, prompt payment & good planning)**	7
OS1a	**Supplier's list**	3

For the codes of conducts, policies and strategies (CPS), most companies reported on general sub-categories (groups A, B & C, Table 6). Most of these relate to topical or more general aspects (labour aspects backed by international treaties) related to supply chains without providing much specifications. As sub-categories outlined more specific details (groups D, E & F, Table 6), less companies reported. Just about more than half of the companies, for example, claimed to have steps to be taken if a supplier fails to implement policies (CPS20) without stating what they would do. The percentage of reporting companies declined even further for tracking progress on implementation of policies and taking measures (CPS21 at 48%) and procedures for completing a workplace investigation if issues are raised (CPS6 at 43%) or reporting of their cross-functional human rights teams (CPS27 at 43%). Even fewer companies reported when policies were tightened up by outlining remedy and compensation for labour rights abuses (CPS15 at 21%). Only 17% of companies, for example, indicated they had policies on migrant workers, a topic that most national governments remain silent about (Van Ginneken, 2013) or 13% claimed to have procedures in place for altering authorities in suspicious cases (CPS7), indicating the hesitation of most companies not to interact with local authorities (or at least not to report on their dealing). Further evidence of reluctance to interfere with local ways of doing things can be seen in CPS24, CPS25, CPS26 and CPS19 (all in group D) according to which limited number of companies made any efforts to train their local suppliers or get any attestation from them (CPS19). At the same time, about 60% of companies did not report on any mandatory training for their employees on their CPS and their implementations (CPS23, 41%), raising doubt over how seriously companies are making efforts to embed their human rights policies and codes of conducts as an integral part of their day-to-day operations and hence, their corporate culture. This takes us to the least popular category, Training and Collaboration (with an average score of 42%, Table 1) where analysis of sub-categories can shed light on how truly committed companies are to changing their culture.

Table 6 Codes of Conduct/Policies/Strategy(ies) sub-categories

Sub-Categories	Description	Percentage of companies reporting (%)
A: 70% or more		
CPS2	Code of Conducts	92
CPS1	Whistleblowing Policy	89
CPS5	Anti-slavery policy	76
CPS12	Child labour policy	75
CPS18	Sets further goals/aspirations for following years	72
CPS14	**Gender policy**	70
B: 60% to less than 70%		
CPS8	Supplier code of conduct	66
CPS16	Details of any **mechanism** by which standards or policies are enforced	61
CPS4	**Anti-Bribery policy**	60
CPS10	**Procurement policy**	60
C: 50% to less than 60%		
CPS3	**Purchasing Code**	59
CPS17	Performance is measured against its objectives.	52
CPS13	Child protection policy	51
CPS20	Steps to be taken if a supplier fails to implement anti-slavery policies/controls	51
D: 40% to less than 50%		
CPS21	**Tracks progress and allow for substantive measurement (of progress)**	48
CPS9	**Recruitment policy** (along supply chains)	44
CPS6	**Procedures for completing a workplace investigation if issues are raised**	43
CPS27	Findings of **cross-functional Human Rights team**	43
CPS23	Employees completed mandatory training	41
E: 30% to less than 40%		
CPS22	Reviewing aims, goals & KPIs at regular intervals.	37
F: 10% to less than 30%		
CPS15	**Policies concerning remedy & compensation for labour rights abuses**	21
CPS24	**Suppliers filled out ethics questionnaire**	19
CPS25	**Suppliers rolled out an awareness training programme equivalent to those of companies**	18
CPS11	**Migrant labour policies**	17
CPS26	**Reports by employees on awareness of & sensitivity to ethical issues**	16
CPS7	**Procedures for alerting authorities in suspicious cases**	13
CPS19	Attestation from employees that they will abide by co.'s anti-slavery policy	10

4.1.4 'Training and Collaborations' (TC)

'Training and Collaboration' sub-categories represented the extent of training that companies provided in-house and in collaboration with externals (Table 7). While almost all companies (91%) claimed to provide training (TC1), these were mainly in-house (TC3 at 84%) with only 62% of companies reporting that they train their key staff who deal with broader risks, policies and standards that are related to modern slavery. A weaker picture emerged when for groups C and D, for example, just above half of the companies provided their staff with training and awareness courses to be able to identify signs of modern slavery and respond to suspected cases (TC4 & TC8 at 51%) or for the recruitment staff to detect signs of modern slavery (TC9 at 49%) or collaborated with civil society to train their staff (TC5 at 45%). Only a small number of companies (30%) collaborated within their industries to train their staff (TC6. Only 25% of companies made a reference to their external training programmes (TC2) and commented on their frequency where feedback were received from their participants (TC12 at 25%). Similarly, 27% of companies indicated that they had training for their suppliers so that they could identify issues related to modern slavery and refer them to the relevant Departments or staff within their organisations (TC10) while only 20% of companies reported on identifying suppliers who had received training and capacity building due to particular risk of their operations (TC14). Apart from training staff, it was concerning to see that only a very limited number of companies found it important enough to report on training for vulnerable groups of workers (TC15, 8%) or those who were victims of modern slavery (TC7, 6%). Vulnerable groups such as migrant workers, female workers or ethnic minorities, all of whom have their own issues and complexities.

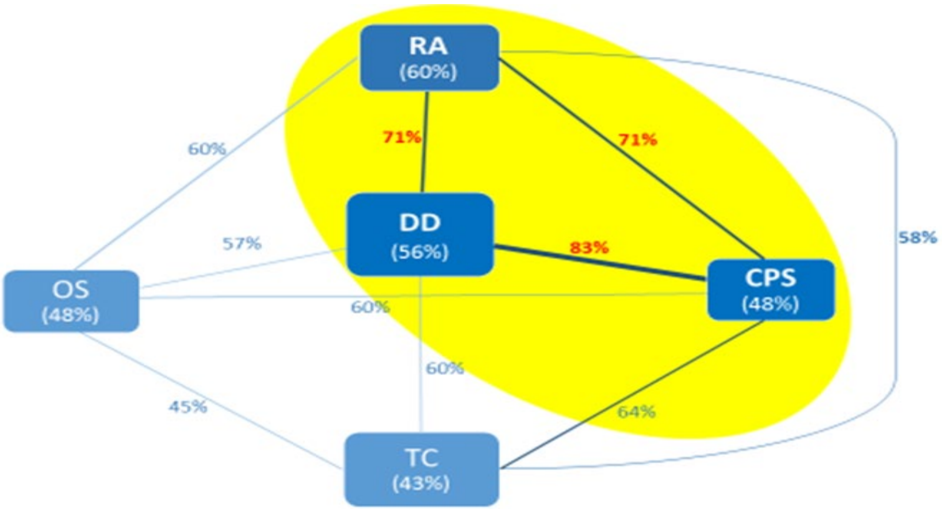
Table 7 Training collaborations sub-categories

Sub-Categories	Description	Percentage of companies reporting (%)
A: 70% or more		
TC1	Provides training to staff on modern slavery	91
TC3	Uses internal training	84
B: 60% to less than 70%		
TC13	Training **all relevant decision-makers** on risks, policies & standards	62
C: 50% to less than 60%		
TC11	Training employees to identify **signs of modern slavery**	53
TC4	Ongoing training & awareness, including **refresher & new courses**.	51
TC8	Training employees to **respond to suspect cases** of MS	51
D: 40% to less than 50%		
TC9	Training for **recruitment staff to detect** signs of MS	49
TC5	Collaborates with **external actors** (e.g. Electronics Watch, Ethical Trading Initiative, CIPS)	45
E: 30% to less than 40%		
TC6	Collaborates with **other organisations** in same sector & industry	30
F: 10% to less than 30%		
TC10	Training suppliers to escalate potential MS issues to **relevant people within their own organisation**	27
TC2	Uses **external training**	25
TC12	Frequency of training (i.e. annually) & its effectiveness via feedback from participants	25
TC14	Identification of **suppliers who received training/capacity-building** due to particular risks of their operations	20
G: Less than 10%		
TC15	Training **groups at risk to make** them aware of their rights.	8
TC7	**External help** available for victims of modern slavery	6

4.2 A Triangle of Reporting Focus

In this section, we focus on our evidence of significantly high correlations between Risk Assessment (RA), Due Diligence (DD) and Code, Policies and Strategies (CPS) (as shown in Figure 1) and discuss how the reporting to section 54 centres around these three aspects, leaving Organisation and Structure of the Supply Chains (OS) and Training and Collaborations (TC) on periphery and almost out of tune with the other three categories. The first three categories (DD, CPS and RA) that emerged to be highly correlated are the ones that help companies meet the information needs and expectations of their most important stakeholders (i.e., their investors). Investors are primarily interested in companies' risk assessments (RA) and ultimately, how they manage risk by devising due diligence processes (DD) and setting up rules, policies and codes of conducts (CPS).

Figure 1 Correlations between different reporting categories



Note: The percentages between each two categories represent spearman rank correlation co-efficient (Table A, Appendix). All co-efficients of correlations were significant at 5% or less.

Companies' reporting on their RA was closely followed by reporting of their DD and CPS (both correlated with RA at 70%). The highest significant correlation was at 83% between DD and CPS, indicating that, for example, companies' extensive due diligence processes are often supported by a range of codes of conducts, policies and strategies that provide them with the necessary strategic planning and practical guidance. Similar strong linkages were not observed between RA and either OS nor TC. Risk assessment is important to companies and at best, our evidence suggests that they can adjust their due diligence processes and their codes and policies (CPS) to manage and mitigate risk but not so much their reporting on how the structure of their supply chains and how they organise them (OS). By contrast, RA has a 60% correlation with OS, which is notably much lower. This is not to say that the organisation and structure of supply chains has a weaker link to the risks that companies faced, but rather, the challenges and complexities that companies face when reporting on their GVCs deter them from reporting. There are many uncertainties and unknowns that companies need to deal with in relation to their GVCs. In most cases, companies did not report beyond their first tier (only 24% did). Complex challenges such as reporting on migrant workers, forced labour etc in areas that fall outside their outside and often in what can be, at times, regarded as politically sensitive regions where the support mechanisms to uphold labour rights are often weak or non-existent. This is likely to be why there is a partial linkage with reporting on their supply chains (OS & RA correlated at 60%). This is further evident in more or less similar partial correlations between OS and other aspects (i.e., OS & CPS at 60%; OS & DD at 57%); even though companies were willing to report higher levels of CPS and DD, this is not followed by the same for OS but the hesitation in reporting on GVCs persisted.

At 48%, OS and CPS scored the same (Table 1), suggesting that while GVCs included a range of challenges at national and even more so at transnational level, devising rules and policies and codes of conducts along their GVCs remained challenging. However, the difference between the two is in their correlations with RA and DD; while CPS has much higher correlations at DD (at 83%) and RA (at 71%), OS has much lower correlations with DD (at 57%) and RA (at 60%). The difference between CPS and OS lies in the part they play in relation to labour rights. While companies report on their CPS to show their codes of conducts, policies and strategies that are devised to manage and mitigate risks (that are identified via their RA) and their due diligence processes (DD) to implement them, reporting on the structure and organisation of the companies' value chains (OS) can be used to highlight those sensitive locations or aspects that are more exposed to the risk of labour rights violations (RA) and are, therefore, in needs of due diligence processes (DD). In other words, while companies are reluctant to report on OS, more disclosure on companies value chains can raise more questions and concerns from their investors over their risk exposure to violations of human rights (RA) and hence, the viability and soundness of their due diligence processes (DD) in place. To this end, companies reporting on OS tends to have much weaker correlations with their reporting on RA and DD.

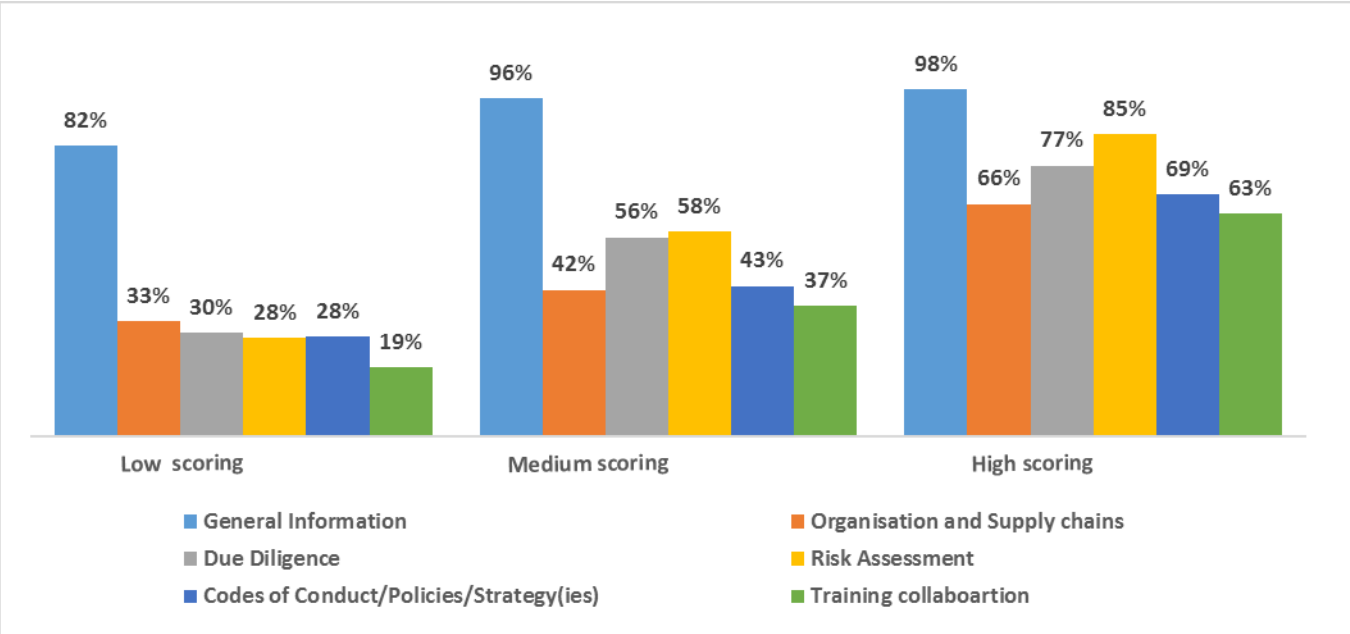
Other set of notably higher than average correlations are between Training and Collaborations (TC) & CPS (at 66%), TC & DD (at 60%) and TC & RA (at 58%). Again these indicate that improvements or changes in the reporting of CPS, RA and DD are likely to followed with an increase in reporting on TC category. TC is the least reported category under section 54. Training is expected to play a crucial part in preparing individuals within a company not only to help them have better understanding of relevant issues but to take actions in challenging circumstances along their GVCs (nationally or transnationally). The right training programme is particularly important for when violations of labour rights take place unexpectedly and individual managers are faced with situation that are unexpected and need to take decisions by reverting back to their knowledge on principle values of labour rights. Training collaborative programs as an integral part of the GVCs appears to be least reported and its correlation (of 45%) with OS reiterates our earlier observations on companies' hesitant to report on OS. This could be partially because investors do not care training programmes and do not see the long term impact that training can be as they do to risk assessment and due diligence processes. This resonates with the debates on the whole investors have a short-termist view and as more powerful (important) stakeholders not much priority is given to TC. Or it could be partially that collaborative training along the value chains are very expensive or even clash with the local value systems which can be ultimately controversial and something that companies want to avoid.

4.3 Reporting Clusters

To classify companies into groups that scored similarly for different categories of MS reporting, we used cluster analysis. As we had no prior knowledge of how companies may report on each of the six categories or the possible number of groups with similar patterns of reporting, we used k-mean cluster analysis to help us classify companies into groups that are relatively homogeneous within themselves but relatively heterogeneous between each other (Yim & Ramdeen, 2015) in regards to their reporting on the six categories.

Our results show three main clusters of reporting companies: high scoring reporters, medium scoring reporters and low scoring reporters (Figure 1). A summary of the scores for companies in each cluster are presented in Figures 3, 4 and 5 in Appendix. Companies in all three clusters scored high for the General Information which mainly covered mandatory information for companies to report on. Of the three clusters, Cluster 3 has the highest average scores for each of the 6 categories (relative to clusters 1 and 2, where cluster 1 represents the lowest scores for the six categories). The highest scoring categories are Due Diligence and Risk Assessment, the two aspects that are important from investors' perspectives. By contrast the lowest scoring aspect was lowest scoring category is 'Training collaboration'. This is an important aspect if companies are going to train their staff and raise their awareness of not only the modern slavery but the steps they have taken to fight modern slavery. For all the three clusters Training collaboration was the weakest aspect, raising questions over whether or not there is any training on social dialogue and engagement with stakeholders and the extent of and nature of it.

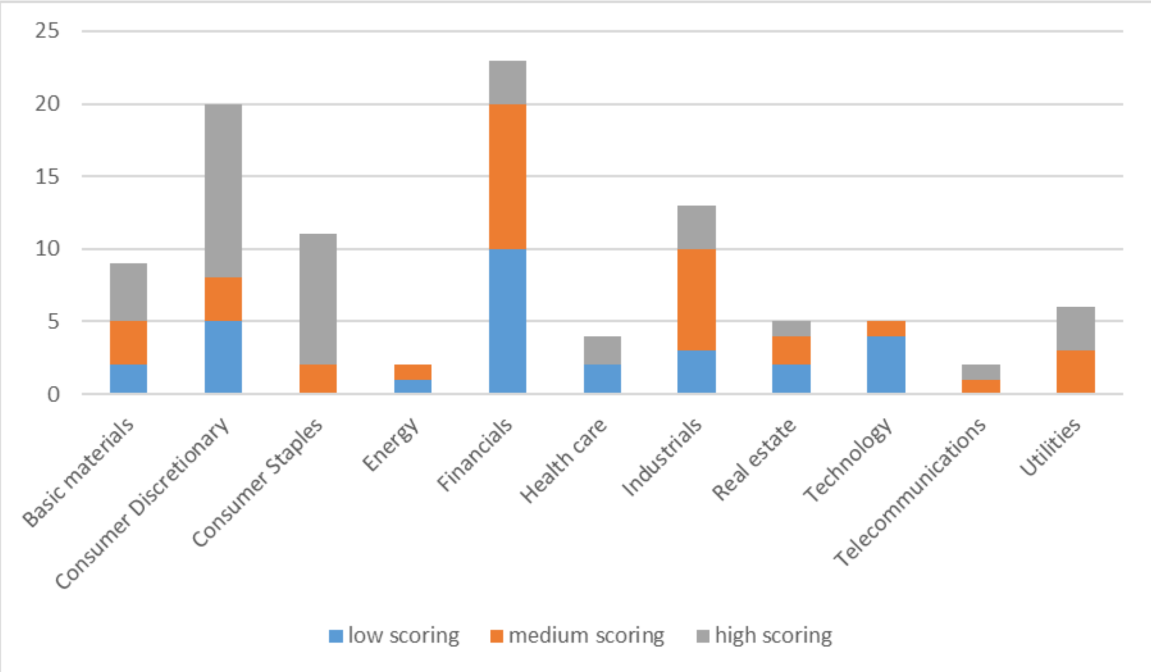
Figure 2 Three clusters of reporting companies



Notes: Percentages show average score for each information category.

More detailed information on each cluster is presented in Figure 3. About 65% (4+12+9/38) of companies in the high scoring cluster are in 'Basic materials', 'Consumer Discretionary' and 'Consumer staples'. Most companies in each of these three sectors were in the high scoring cluster. 'Financial' companies, by contrast, formed 23% of the whole sample and were grouped mainly in low and medium scoring clusters. Of the 13 industrial companies (13%), only 3 were in high scoring clusters and the rest were in low and medium scoring clusters. The same applies to companies in 'Real state' and 'Technology'. 5% of companies our sample were from 'Technology' and were mainly in the low scoring cluster and only 1 in the medium scoring cluster. The best performing sectors are 'Basic materials', 'Consumer Discretionary' and 'Consumer staples' with most of their companies (4+12+9+3+3+2)/(9+20+11)=82.5%) in the medium and high scoring clusters.

Figure 3 Number of companies in sector and in each cluster



5. Summary and concluding remarks

This report presents an examination of how the 100 largest British companies report to the Section 54 (Transparency in Supply Chains) of the Modern Slavery Act 2015 in 2020. The Modern Slavery Act mandate the disclosure of a limited number of general information categories, leaving a large proportion of disclosure categories optional for companies to report on. The original intention for this flexibility was to help companies to get to know their supply chains and raise their awareness of related issues and gradually make disclosure options mandatory. . One of the major criticisms to the MSA statements is that they are not audited. Apart from introducing a centralised register for the publication of modern slavery statements and, later on, expressing its future intention to introduce fines for non-complying businesses[8], the Government has made no further changes to the MSA and optional disclosure categories remain non-mandatory to this day. More recently, in June 2021, a new Modern Slavery (Amendment) Bill was introduced to the House of Lords. The Private Members' Bill proposes that the MSA: "… prohibit the falsification of slavery and human trafficking statements; to establish minimum standards of

[8] https://www.cips.org/supply-management/news/2021/january/firms-face-fines-for-slavery-law-non-compliance/ (accessed on 02 December 2021).

transparency in supply chains in relation to modern slavery and human trafficking; to prohibit companies using supply chains which fail to demonstrate minimum standards of transparency; and for connected purposes".[9] If the Bill passes, it gives the Independent Anti-Slavery Commissioner the power to issue formal warnings to those companies which fail to meet transparency requirements (i.e., publishing and verifying information about the country of origin of its supply chain, or arrange for external audit). It is very rare for the private members' bills to pass as they need to progress through both Houses of Parliament and secure cross-party support within a time frame.

In this report, we have focused on 6 information categories. Only one category (i.e., General Information) comprises some mandatory disclosures and the remaining five categories (i.e., Organisation and Structure of Supply chains, OS; Due Diligence, DD; Risk Assessment, RA; Codes of Conduct/Policies/Strategy(ies), CPS); and Training collaboration, TC).

Overall our finding suggests that apart from General Information that were reported on by more than 90% of companies, the level of reporting were not particularly high for the remaining five optional categories. The highest reporting was at 60% (of reporting companies) for Risk Assessment (RA), closely followed by 56% for Due Diligence (DD) processes. These are the two aspects that are important to shareholders and have been emphasised in various corporate governance codes of conducts throughout the years. According to the UK Corporate Governance Code 2018, companies are expected to maintain balanced relationships with their investors and stakeholders. But, in reality, investors are more powerful and remain as the most important stakeholders (as their interests are prioritised legally under the Companies Act, 2006. Corporate governance mechanisms are either weak or non-existent for employees or labour. Even though there is no apparent connection between the Modern Slavery Act 2015 and the UK corporate governance mechanisms, in reality, the reliance on such private governance mechanisms in the UK sheds light on many of our observations and explain why investors' interest remain the focal point of companies' reporting.

Less than half of the companies (48%) reported on Organisation and Structure of Supply Chains (OS) and Codes of Conduct/Policies/Strategy(ies) (CPS). Reporting on supply chains and how they are organised and structured is not straightforward as companies often face many complexities, especially at where suppliers operate in different national jurisdictions with different regulatory and legal frameworks and where local culture and customs can be challenging. Such nuances along supply chains deter companies from reporting as doing so can raise cause for concern by their investors and, as a result, can adversely affect their share prices. Equally complex is the devising of codes, policies and strategies (CPS) that can deal with challenges and companies along supply chains. An interesting finding is that while both OS and CPS are not highly reported, the variation in reporting of CPS is highly correlated with the reporting of RA and DD. The high significant correlations between RA, DD and CPS suggest a strong triangular reporting focus by companies that, to a large extent, reflects the Anglo-Saxon attributes of UK private governance mechanisms where investors and their financial interests are the over-riding issues of concern

[9] https://bills.parliament.uk/bills/2892 (accessed on 02 December 2021).

and the other two categories, OS and TC, which could effectively highlight challenges and complexities that could potentially lead to the violations of labour right, play a lower key part in reporting.

We find that Training and Collaboration category (TC) (at 43%) is the least reported. What is concerning is that while companies pay a lot of attention to their risk assessment (RA) and due diligence processes (DD) followed by the policies, codes and strategies (CPS) that they devise, there is a notable degree of ambivalence on their training and collaboration programmes that required their active and continuous engagement with labour organisations, for example NGOs, to help their staff not only to raise their awareness of their issues but more importantly, to keep up-to-date with the most recent issues. We believe that while setting up training programmes and collaboration with labour organisation can be costly, they can also be controversial along their supply chains, especially in host countries. This finding is in line with the recent evidence presented to the parliamentary committee on the need for training to enhance understanding of issues related to modern slavery and how the low can be implemented (HC 1337, 2022).

Our evidence suggests that the intensity of reporting tends to vary for companies from different sectors. We find that companies from ‘Basic Materials’, ‘Consumer Discretionary’ and ‘Consumer Staples’ were among the highest scoring sectors. These are labour intensive[10] sectors that rely heavily on their workers and employees and require higher investment and time to train their workers to produce goods and services according to specified standards. In such sectors, the concern is to maintain the cost of labour low. As a result, companies tend to have widespread supply chains that often end in geographical locations with lower labour costs. Our evidence for these sectors shows that even for these high scoring sectors, companies had limited disclosures on the organisation and structure of their supply chains and only a small number of companies reported on their training and collaborative programmes.

While companies in these three sectors had provided most information on different aspects, we observed the same patterns of reporting where Training and Collaboration programmes (TC) remained the least reported category and the level of hesitancy remained evident for reporting on supply chains (OS) and their related policies and codes (CPS). The high scoring companies that operate in these three sectors are likely to have the best knowledge to help us understand some of the complexities and challenges of reporting, many of which are not even be known to regulators and policy makers. Our findings are resonated in a recent Parliamentary Report (HC 104, 2021), highlighting that our knowledge of modern slavery in supply chains are limited and the voice of employees and labour (especially victims of modern slavery) is non-existent (HC 104, 2021). We take the view that companies’ hesitance to report on most of the challenges and complexities they face along their supply chains is rooted in the market oriented nature of our business environment. In the UK Anglo-Saxon business environment, information is a provide good, which means the disclosure of information that can be (mis/)perceived as negative and will be treated by markets as risk to financial performance and will have adverse impact on share prices.

[10] Labour intensive sectors include those sectors that labour input is high for the production. Examples of labour intensive industries include restaurants, hotel industry, mining and other industries that require much manpower to produce goods and services. Labour intensive sectors depend on their workers and employees.

These latter arguments bring us to the conclusion that the unless there are concerted efforts and supports via public governance channels (for example, corporate governance regulatory codes, accounting standard setters and/or law makers), the Modern Slavery Act (2015, s. 54) is unlikely to serve one of its intended purposes, which is to raise transparency on supply chains and enhance corporate accountability to employees and labour. What is currently missing is a systematic approach to engagement with employees and labour organisations that independently represent labour and can help companies with their training programmes. In other words, unless public governance mechanisms formally recognise the need to systematically engage with civil society actors, there will not be meaningful changes that could result in shift in corporate culture and the Modern Slavery Act will be a used as no more than a tool for deflecting negative publicity and reputation damage.

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7. Appendix

Table A Spearman Rank Correlations

	GI	OS	DD	RA	CPS	TC
General Information (GI)	1.000	.392**	.561**	.440**	.575**	.418**
Organisation and Supply chains (OS)	.392**	1.000	.568**	.595**	.600**	.451**
Due Diligence (DD)	.561**	.568**	1.000	.705**	.826**	.578**
Risk Assessment (RA)	.440**	.595**	.705**	1.000	.712**	.581**
Codes of Conduct/Policies/Strategy(ies) (CPS)	.575**	.600**	.826**	.712**	1.000	.664**
Training collaboration (TC)	.418**	.451**	.578**	.581**	.664**	1.000

Table B Examples of board committees and teams (dealing with labour rights issues)

Audit committee
Audit and Risk Committee
Audit committee and Ethics and Compliance team
Audit Committee; Executive Committee; Corporate Responsibility Committee
Board Risk Committee
Compliance Responsibility and Ethics Committee
Corporate Responsibility and Sustainability Committee
Corporate Responsibility Committee
Ethics Committee
Executive committee, Group Risk and Compliance Committee, Human rights team, Resourcing team and Sustainable Business teams.
Governance, Compliance & Ethics Committees
Group General council; Executive Committee
Health, Safety, Environment and Community Relations (HSECR) Committee
Human Rights Practitioner Committee' reports to 'Human rights and modern slavery steering group' which ultimately reports to Operating Committee and then to the Board.
Sustainability Operating Committee (mainly); Group Risk Committee with an overview of risk assessment process (including due diligence and audits) and Group Ethics, Compliance and Risk Committee had an overview of policies, controls compliance and remediation process. MSS 2020 p. 4
Management committee, Environmental and Social Impact Committee (ESI) (a subcommittee of the Group Executive Committee); a working group comprising various stakeholders
Modern Slavery Committee
Procurement Committee and the Group General Counsel & Company Secretary
Risk Committee
Risk Committee & Audit Committee
Sustainability Committee (plus Modern slavery working group, including stakeholders)
Sustainability Committee; supply chain team
The Modern Slavery Working Group and the Business Integrity Committee (stakeholders engaged)
The Safety, Health, Environment, Security and Ethics Committee
Up to US Committee (with view to ESG)

Table C ICB Industry and ICB Super-Sector

ICB Industry*	ICB Super-Sectors
Basic Materials	Basic Resources; Chemicals
Consumer Discretionary	Consumer Products and Services; Media; Retail; Travel and Leisure
Consumer Staples	Food, Beverage and Tobacco; Personal Care, Drug and Grocery Stores

Note: * **Basic materials sector** includes companies in the discovery, extraction, and processing of raw materials. The market for basic materials is based on the products that use those materials. **Consumer discretionary** sector is comprised of companies that provide goods and services that are considered non-essential by consumers, but desirable if their available income is sufficient to purchase them. **Consumer staples sector** covers those companies that provide essential products used by consumers; products such as foods and beverages, household goods, and hygiene products as well as alcohol and tobacco. Consumers tend to demand consumer staples at a relatively constant level, regardless of their price.

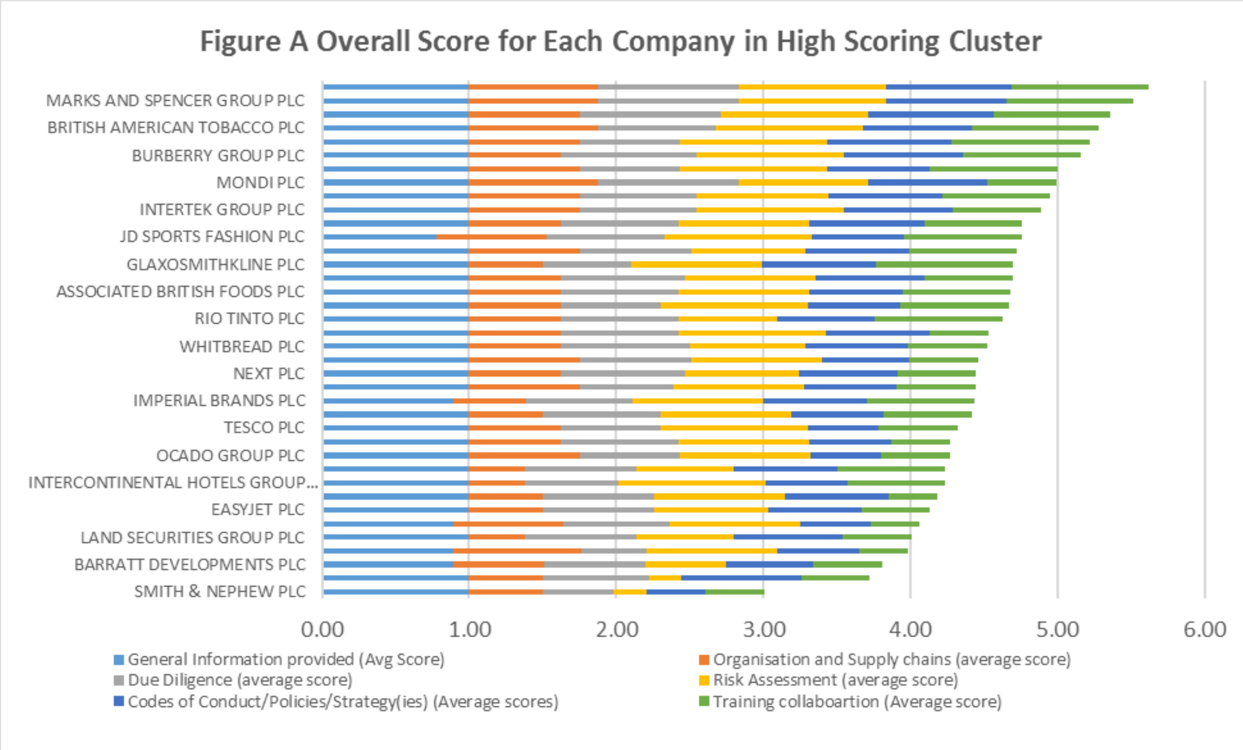
Figure A Overall Score for Each Company in High Scoring Cluster
MARKS AND SPENCER GROUP PLC
BRITISH AMERICAN TOBACCO PLC
BURBERRY GROUP PLC
MONDI PLC
INTERTEK GROUP PLC
JD SPORTS FASHION PLC
GLAXOSMITHKLINE PLC
ASSOCIATED BRITISH FOODS PLC
RIO TINTO PLC
WHITBREAD PLC
NEXT PLC
IMPERIAL BRANDS PLC
TESCO PLC
OCADO GROUP PLC
INTERCONTINENTAL HOTELS GROUP...
EASYJET PLC
LAND SECURITIES GROUP PLC
BARRATT DEVELOPMENTS PLC
SMITH & NEPHEW PLC
0.00
1.00
2.00
3.00
4.00
5.00
6.00
General Information provided (Avg Score)
Organisation and Supply chains (average score)
Due Diligence (average score)
Risk Assessment (average score)
Codes of Conduct/Policies/Strategy(ies) (Average scores)
Training collaboartion (Average score)

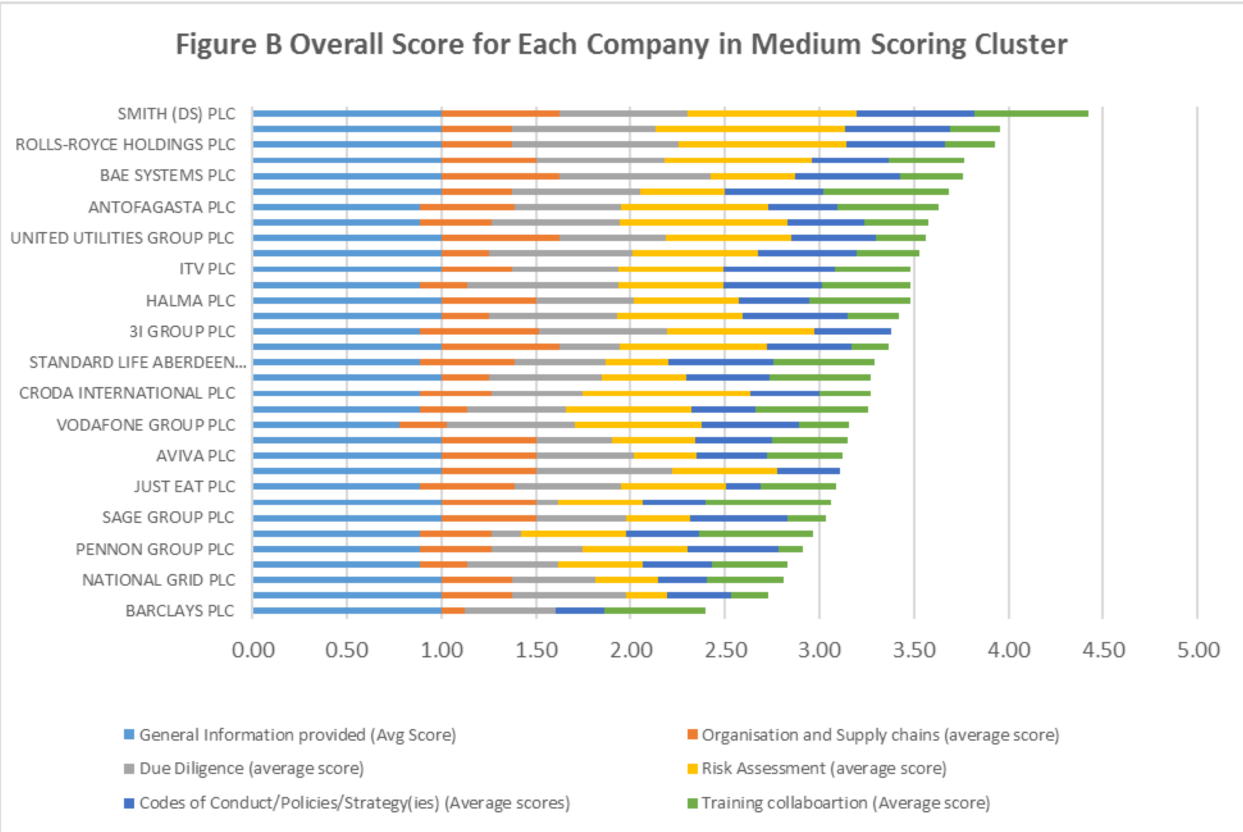
Figure B Overall Score for Each Company in Medium Scoring Cluster
SMITH (DS) PLC
ROLLS-ROYCE HOLDINGS PLC
BAE SYSTEMS PLC
ANTOFAGASTA PLC
UNITED UTILITIES GROUP PLC
ITV PLC
HALMA PLC
3I GROUP PLC
STANDARD LIFE ABERDEEN...
CRODA INTERNATIONAL PLC
VODAFONE GROUP PLC
AVIVA PLC
JUST EAT PLC
SAGE GROUP PLC
PENNON GROUP PLC
NATIONAL GRID PLC
BARCLAYS PLC
0.00
0.50
1.00
1.50
2.00
2.50
3.00
3.50
4.00
4.50
5.00
General Information provided (Avg Score)
Organisation and Supply chains (average score)
Due Diligence (average score)
Risk Assessment (average score)
Codes of Conduct/Policies/Strategy(ies) (Average scores)
Training collaboartion (Average score)

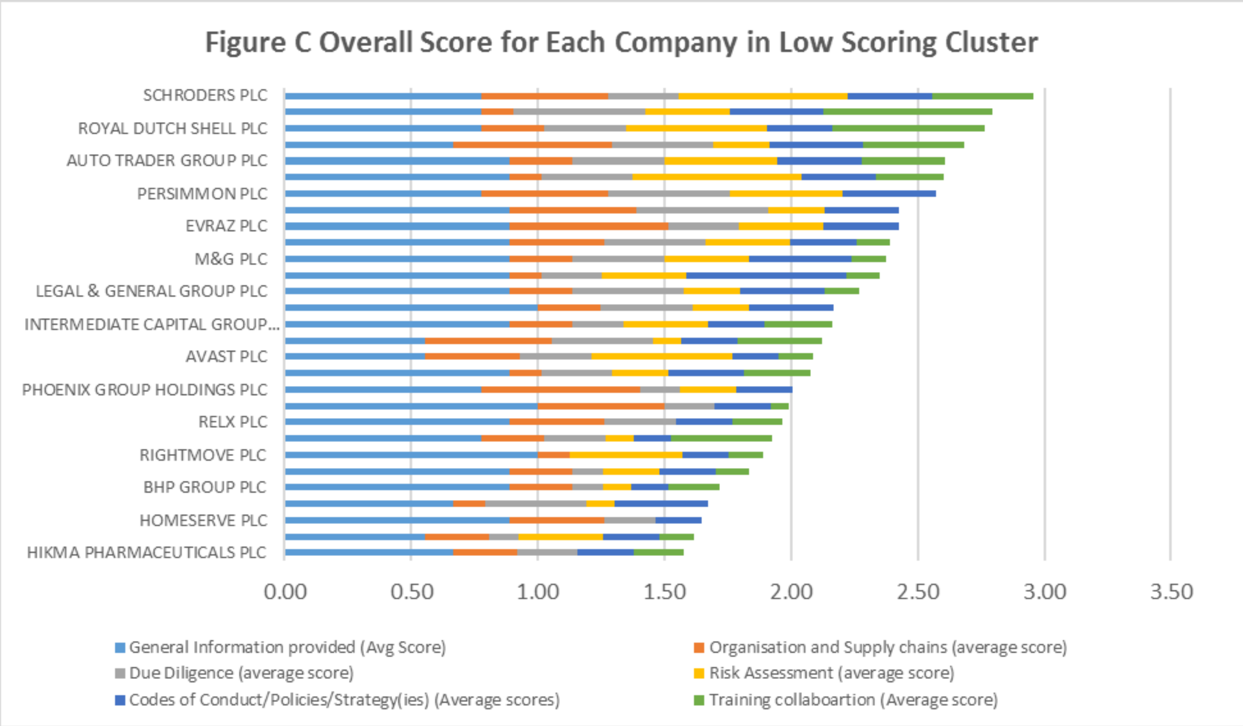
Figure C Overall Score for Each Company in Low Scoring Cluster
SCHRODERS PLC
ROYAL DUTCH SHELL PLC
AUTO TRADER GROUP PLC
PERSIMMON PLC
EVRAZ PLC
M&G PLC
LEGAL & GENERAL GROUP PLC
INTERMEDIATE CAPITAL GROUP...
AVAST PLC
PHOENIX GROUP HOLDINGS PLC
RELX PLC
RIGHTMOVE PLC
BHP GROUP PLC
HOMESERVE PLC
HIKMA PHARMACEUTICALS PLC
0.00
0.50
1.00
1.50
2.00
2.50
3.00
3.50
General Information provided (Avg Score)
Organisation and Supply chains (average score)
Due Diligence (average score)
Risk Assessment (average score)
Codes of Conduct/Policies/Strategy(ies) (Average scores)
Training collaboartion (Average score)