Modern Slavery UK Benchmark 2024

Modern Slavery Benchmark
CCLA

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GOOD INVESTMENT

Contents

Illustrations by Pamela Bentley

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The construction, scoring and compilation of the benchmark remain the responsibility of CCLA.

122,000

people live in modern slavery in the UK

Foreword
Rt Hon Dame Karen Bradley MP

The most recent global slavery estimates suggested that there are now 50 million people around the world in modern slavery. Nearly 28 million are in forced labour, the majority of those in the private sector. Forced labour is not an unusual occurrence in commercial organisations but is often embedded in complex global business systems. There is therefore so much that companies can do to prevent exploitation in their own business and in their supply chains.

As the Minister of State for Modern Slavery and Organised Crime, I took the Modern Slavery Bill through the House of Commons in 2014. A key part of the legislation was the ground-breaking law on transparency in supply chains. Section 54 of the Act requires businesses with an annual turnover of more than £36 million to disclose what they have done to address modern slavery in their organisations and supply chains and to publish an annual modern slavery statement. Consumers, non-governmental organisations, the media and investors are then able to scrutinise these statements and hold companies to account.

While I support the need to tighten up UK legislation and introduce tougher penalties, we do need to closely monitor the impact of mandating sustainability due diligence and introducing import bans in the EU. Our Modern Slavery Act was world-leading but we are beginning to fall behind.

When we passed the legislation, we hoped that investors would use modern slavery statements to inform their engagement with companies, encouraging and supporting them to make improvements. This CCLA benchmark assesses not only companies' modern slavery statements but also their wider efforts to comply with Home Office Guidance and their performance in finding modern slavery and addressing it. Ten years on it is very encouraging to see the disclosures being used in this way to drive improvement.

This is the second modern slavery benchmark to be published by CCLA and I am delighted to see that 65 companies have improved their performance compared with last year and therefore protected vulnerable workers across the globe from exploitation.

Rt Hon Dame Karen Bradley MP
Member of Parliament for
Staffordshire Moorlands
Chair of the Home Affairs Committee

> "Ten years on it is very encouraging to see the disclosures being used in this way to drive improvement."

Rt Hon Hon Dame Karen Bradley MP

Executive summary

Modern slavery is an abhorrent abuse of human rights encompassing several forms of exploitation, including forced labour, human trafficking, servitude and forced marriage. Eradicating modern slavery is one of the targets in the United Nations' Sustainable Development Goals.

There is huge potential for companies' actions to reduce modern slavery around the world. While some companies are more exposed to the risk of modern slavery than others, making modern slavery a more material concern for them, CCLA believes that all companies have some exposure to modern slavery. Large listed companies are in a potentially influential position to set standards, implement policies and actively find, fix and prevent modern slavery. Whatever the exposure, companies can take additional steps to strengthen their approach.

Finance is inextricably intertwined with the rest of the economy, and financial sector action can help to change the way the whole global economy works. As stewards of business, investors can work with business leaders to ensure that better practices are normalised and incentivised. As investors, we are in a position to analyse companies' approaches, compare them with best practices and, if necessary, engage with companies to strengthen their approach. We know from speaking to investors and companies that investors from the Find it, Fix it, Prevent it coalition have been using last year's benchmark in their engagements with companies profiled in the benchmark.

Finally, policymakers have an important role in levelling the playing field and signalling expectations of business. The European Union passed the Corporate Sustainability Due Diligence Directive (CSDDD) and a forced labour ban in 2024. There is now a concern that the expectations for the European Union (EU) market are higher than those for the UK market. We believe the UK government should seek to harmonise expectations with the EU legislation by bringing forward its own mandatory human rights due diligence Bill, such as the Commercial Organisations and Public Authorities Duty (Human and Environment) Bill (COPAD), which has been sponsored by Baroness Young of Hornsey as a private member's Bill.

The benchmark

The CCLA Modern Slavery UK Benchmark has been developed in support of Find it, Fix it, Prevent it, a collaborative investor initiative on modern slavery. The aims of the benchmark are to:

1. develop a framework on the degree to which companies are active in the fight against modern slavery
2. create an objective assessment of corporate modern slavery performance aligned with statutory requirements, government guidance, and international voluntary standards on business and human rights
3. support investors' engagement with companies on their approach to modern slavery
4. provide a vehicle for learning and sharing of good practice
5. create a mechanism to leverage business competition to drive improvement in practice.

The benchmark assesses the largest UK-listed companies on the degree to which they:

- conform with the requirements of Section 54 of the Modern Slavery Act 2015
- disclose information outlined in the Home Office Guidance on modern slavery[1]
- report on finding, fixing and preventing modern slavery.

86%

of instances of forced labour are imposed by private actors

Companies' public disclosures were assessed, with their fiscal year 2023 modern slavery statements being the primary source of data. Associated public disclosures – such as annual environmental, social and governance (ESG) reports and human rights policies – were also analysed for the 'Find it', 'Fix it' and 'Prevent it' sections of the benchmark.

The benchmarked companies consist of the top 100 UK-listed companies by market capitalisation as of 6 June 2024, plus 10 more companies that were in the benchmark last year and have been retained for ongoing analysis.

The companies have been assigned to one of five Performance Tiers that correspond with the Independent Anti-Slavery Commissioner's maturity framework.[2] The full benchmark can be found in Appendix 1 of this report.

Key findings

6.5%

was the average score increase across the assessed companies*

All sections except 'Find it' saw an improvement.

35 companies

improved their performance by moving up at least one Performance Tier

Four companies moved up two Performance Tiers.

65 companies

improved their benchmark score

Many sectors saw improvement, but consumer staples and financials saw the biggest increases.

20%

was the average score for 'Fix it' (1.6 out of 8 points)

This remains the weakest section of the benchmark.

30 companies

disclosed finding modern slavery or its indicators

This is a welcome improvement from last year, when only 25 companies disclosed finding modern slavery or its indicators. However, it is still concerning because modern slavery is prevalent in many companies due to the global and interconnected nature of modern operations and supply chains.

25 companies

scored fewer points and six companies moved down a Performance Tier

This is partly explained by the benchmark maturing and greater transparency becoming standard practice – thus, we have tightened our criteria.

*Mean average scores for companies that were included in the benchmark in 2023 and 2024 (i.e. excluding new entrants to the benchmark in 2024).

Recommendations

Based on the analysis of the benchmark and the themes that emerged, we make various recommendations for companies, investors and policymakers.

Companies

- Ensure there is strong governance on modern slavery, including responsibility at board level, appropriate committees and structures, and mechanisms to include workers' and relevant stakeholders' perspectives.
- Conduct and disclose detailed operational and supply chain risk assessments that include assessment of forced labour risks across supply chain locations beyond supply chain tier one and, importantly, direct operations.
- Disclose and provide details of suspected cases of modern slavery, the steps that have been taken to provide remediation for victims and the outcomes of this process – including evidence that remediation was satisfactory to the victims.

Investors

- In line with CCLA's own practices, consider voting against the financial statements and annual reports of those companies that remain in Performance Tiers 4 or 5 and have not engaged with CCLA as investors.
- Consider joining collaborative investor engagement programmes such as Find it, Fix it, Prevent it; Investors Against Slavery and Trafficking Asia Pacific; and Votes Against Slavery.
- View cases where evidence of modern slavery is detected as 'normal' rather than de facto evidence of a governance failure. Focus attention on (a) companies that claim not to have found anything (robustness of Find it and Prevent it measures) and (b) the nature of remedial steps when modern slavery (Fix it).

Policymakers

- Fulfil existing government commitments to extend modern slavery reporting to the public sector and to introduce mandatory topics for disclosure, an annual reporting deadline and fines for non-compliance.
- Mandate companies to upload their modern slavery statements to the government's Modern Slavery Statement Registry.[3]
- Legislate on modern slavery disclosures to mandate financial institutions to report on their investing and lending portfolios.
- Publish new guidance setting out the need to report identified forced labour and all remediation activities undertaken. Where no forced labour has been identified, require companies to provide an explanation of the steps they have taken to find it.
- Legislate to create mandatory human rights due diligence expectations and align the UK's human rights expectations with those of our nearest trading partners.
- Exploit the potential of public procurement to ensure that companies which discover and address modern slavery are rewarded.

Companies, investors and policymakers

- Closely monitor developments in legislation on corporate sustainability due diligence in the European Union (EU) and import bans in both the EU and the United States.
- Monitor for the likely publication of new Home Office Guidance over the coming year.

Introduction

Modern slavery is an abhorrent abuse of human rights encompassing several forms of exploitation, including forced labour, human trafficking, servitude and forced marriage. 'Victims are bound to toil for little or no pay, are forced to engage in exploitative sex work, or are married against their will. Its cost is individual freedom and economic stagnation. Its impact is global, and no country is immune.'[4]

Regulation outlawing forced labour, human trafficking and slavery is to be found in international human rights law and in the legislation of many sovereign states (including the UK's Modern Slavery Act 2015)[5]. Further, eradicating modern slavery is one of the targets in the United Nations' (UN) Sustainable Development Goals. However, slavery and trafficking continue to be all-pervasive, with the number of those affected increasing over recent years.

In 2022 the International Labour Organization, the International Organization for Migration and Walk Free estimated that there were 50 million people around the world trapped in modern slavery, of which nearly 28 million were in forced labour and 22 million were trapped in forced marriage. Furthermore, 10 million more people were trapped compared with estimates for 2016.[6]

Companies have a significant role to play in driving positive change, both in their own operations and via their international supply chains. They can set standards, actively seek out modern slavery, work to fix it and take action to prevent it. However, only a small number of companies have disclosed finding instances of modern slavery within their supply chain and it is challenging for us, as investors, to assess whether this reflects a lack of effective discovery processes or a lack of modern slavery.

This is the second year in which CCLA has published a modern slavery benchmark on the degree to which the top 100 UK-listed companies are disclosing their efforts to find, fix and prevent modern slavery. It is a chance to reflect on changes in company performance compared with last year, in a context where the expectations on companies to manage human rights risks have increased around the world.

The human rights regulatory landscape

Many countries have sought to address modern slavery – like several other labour and employment issues – through law and regulation. However, supply chains operate in countries and regions that span the full range of human rights frameworks, varying from long-standing legal protections to no formal regulation. Sensitivity to these differences is therefore crucial.

Companies often comply with the letter of the law regarding human rights legislation but fall short when it comes to the spirit of the law.[7] Of course, benchmarking is one of many potential approaches to influencing company performance; campaigns by consumers and non-governmental organisations (NGOs), media exposés, and investor engagement are examples of others.

Regulations shaping the human rights landscape

Canadian Modern Slavery Act 2023

Uyghur Forced Labor Prevention Act 2021

Corporate Sustainability Due Diligence Directive 2024

French Corporate Duty of Vigilance Law 2017

German Supply Chain Due Diligence Act 2023

Netherlands HREDD Law 2021

Norwegian Transparency Law 2022

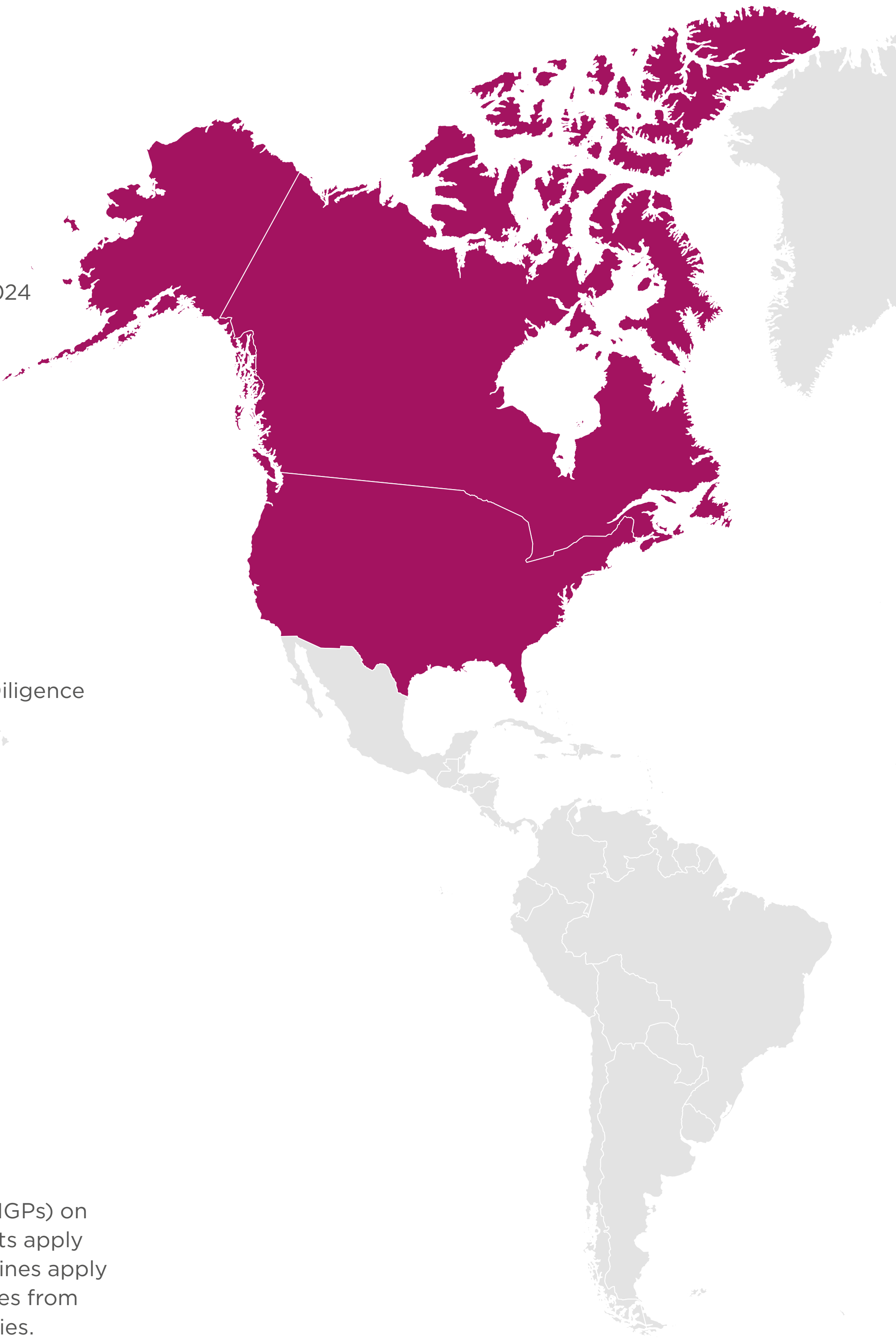
Swiss Ordinance on Due Diligence and Transparency 2021

UK Modern Slavery Act 2015

Australian Modern Slavery Act 2018

New South Wales Modern Slavery Act 2018

New Zealand's Plan of Action



UN Guiding Principles (UNGPs) on Business and Human Rights apply globally and OECD Guidelines apply for multinational enterprises from the OECD member countries.

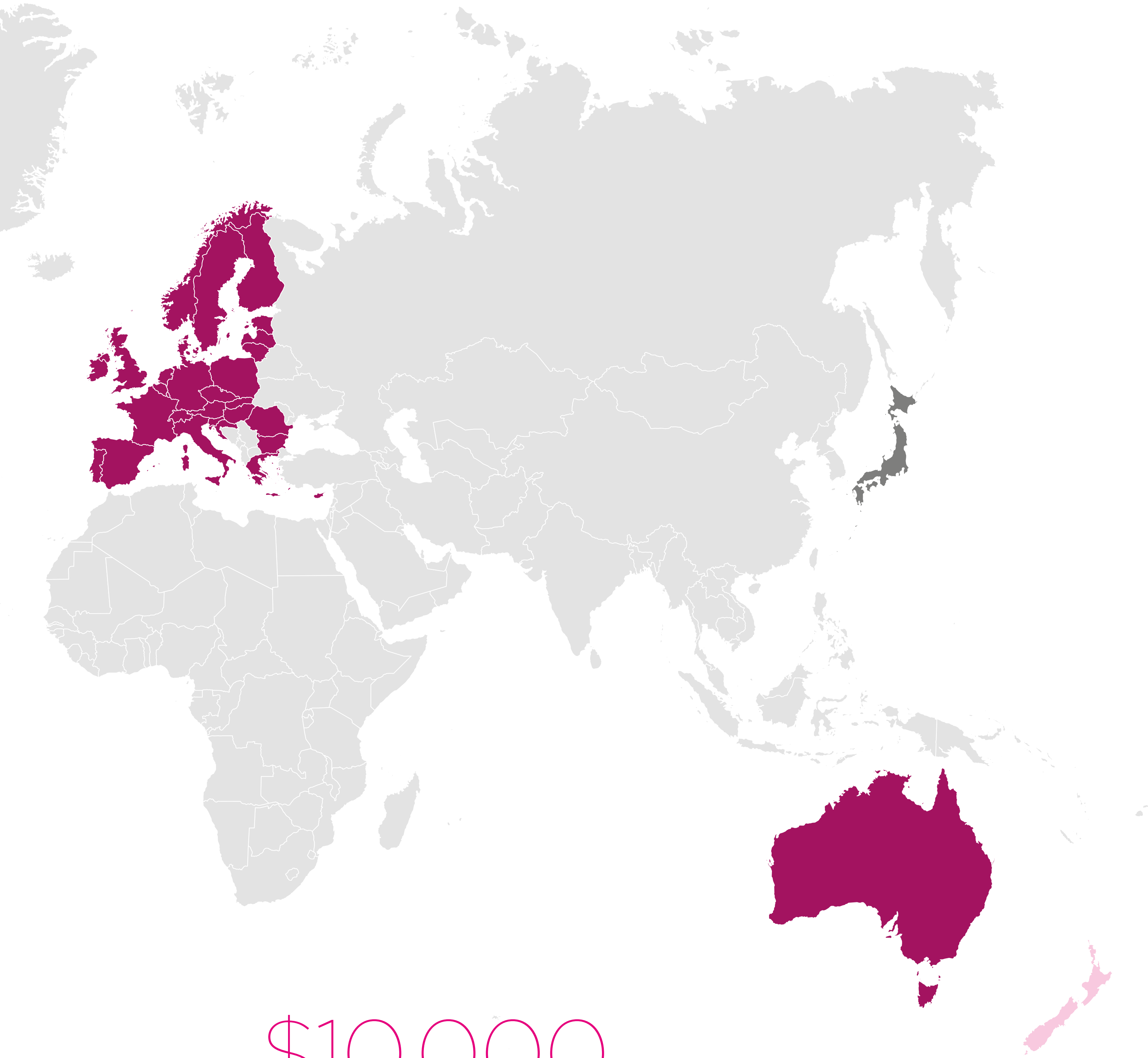
Adopted law

Political process

Policy statements & public discussions

$236 billion

is generated every year in illegal profits from forced labour



$10,000

is the annual illegal profit generated from forced labour per victim

Modern slavery global trends

We have six years left to meet target 8.7 of the Sustainable Development Goals: 'Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms.'[8]

Yet, as noted above, current estimates suggest that there are 50 million people in modern slavery around the world, with almost 28 million in forced labour. And, also as noted, these estimates of the number of people trapped in modern slavery are growing.[9]

Furthermore, new studies on the economics of forced labour paint a worrying picture. The estimated profits generated from forced labour globally are $236 billion per annum. This is wages taken from vulnerable people – many of whom are struggling to support their families – through coercive practices. For migrants it is money taken from remittances sent home to families. For governments it represents lost tax revenue. And the profits from forced labour incentivise further exploitation, strengthen criminal networks, encourage corruption and weaken the rule of law.[10]

Forced labour occurs primarily in the private economy – nearly nine out of every 10 (86%) instances of forced labour are imposed by private actors. State-imposed forced labour accounts for the remaining 14%.[11]

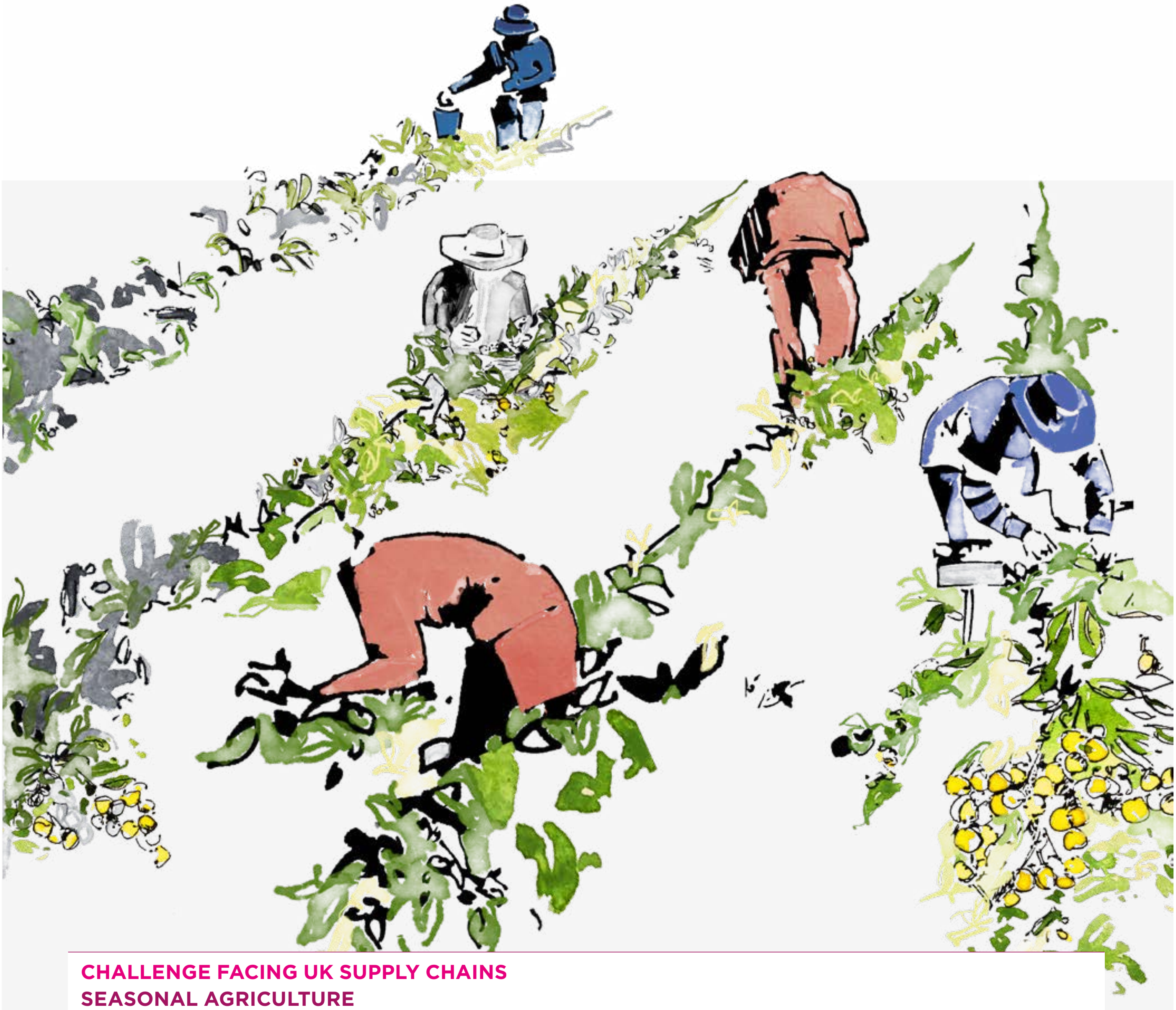
Forced labour is a global phenomenon and can occur anywhere in the world. Asia and the Pacific is where estimates are highest, with more than half of the global total number of people in forced labour (15.1 million), followed by Europe and Central Asia (4.1 million), Africa (3.8 million), the Americas (3.6 million) and the Arab States (0.9 million). But the regional ranking changes considerably when prevalence is examined. By this measure, forced labour rates are highest in the Arab States (5.3 per thousand people), followed by Europe and Central Asia (4.4 per thousand), the Americas and Asia and the Pacific (both at 3.5 per thousand), and Africa (2.9 per thousand).[12]

The Global Slavery Index published in 2023 estimated that there were 122,000 people living in modern slavery in the UK.[13] Modern slavery reporting mechanisms show that cases are rising in the UK. The National Referral Mechanism is a framework for identifying and supporting potential victims of modern slavery in the UK. In 2023, NRM referrals increased slightly from 16,921 in the previous year to 17,004. 49% of these were cases of exploitation exclusively in the UK.[14]

In the UK there has been growing concern about the tendency for vulnerable migrant workers coming into the UK to work in care, construction and seasonal agriculture.

Global policy responses

In July 2024, the EU's Corporate Sustainability Due Diligence Directive (CSDDD) came into effect.[15] The directive aims to encourage sustainable and responsible corporate behaviour in companies' operations and across their global value chains. The new regulations will ensure that companies within the CSDDD's scope identify and address the adverse human rights and environmental impacts of their actions inside and outside Europe.[16] Non-EU companies with a turnover generated in the EU of over €450 million are within the scope of the CSDDD, meaning many UK and international companies trading with Europe are affected. Furthermore, smaller companies in the supply chains of European companies will need to undertake due diligence to meet changing client expectations due to the new directive.



CHALLENGE FACING UK SUPPLY CHAINS
SEASONAL AGRICULTURE

Modern slavery and exploitative labour practices can be found close to home. There have been significant concerns for several years now that workers coming to the UK under the Seasonal Worker Scheme to pick fruit and vegetables have faced debt bondage and exploitative conditions, partly as a result of the design of the scheme.

Temporary and tied migration programmes such as the Seasonal Worker Scheme have a range of risks associated with their short-term nature and the limited rights afforded to workers participating in them. In addition, horticulture is a high-risk labour sector due to factors including the need for unskilled manual labour in picking, and processing and the use of agency labour, the isolated character of its workplaces, and the large migrant workforce.[17]

In 2022, following the start of the war in Ukraine, the UK started to source labour from Indonesia, Nepal and the Central Asian Republics. There have been numerous media stories of migrant workers, some of whom have paid high recruitment fees in their source countries, facing harsh treatment, substandard accommodation and less work than they were promised. This means that there is a high risk of debt bondage and forced labour across the agricultural sector in the UK. In response, the supermarkets and companies in the agricultural supply chain have formed a multi-stakeholder task force on seasonal agriculture (the Seasonal Worker Scheme Taskforce) and have established a series of workstreams to improve workers' lives, explore the implementation of the Employer Pays Principle and lobbying for policy reforms. The Migration Advisory Committee has recently published a review of the Seasonal Worker visa scheme and made a series of recommendations to government.[18]

The CSDDD followed the EU forced labour ban, which the EU Parliament approved in April 2024.[19] The ban enables the EU to prohibit the sale, import and export of goods made using forced labour. Under the regulation, member states and the European Commission are able to investigate suspicious goods, supply chains and manufacturers. If a product is deemed to have been made using forced labour, it cannot be sold in the EU market and shipments will be intercepted at the EU's borders. The ban is similar to the US Tariff Act 1930 and the Uyghur Forced Labor Prevention Act 2021, already in force in the US.

CSDDD builds on 2023's Corporate Sustainability Reporting Directive (CSRD).[20] CSRD has both expanded the scope of sustainability reporting requirements and made requirements more detailed. The introduction of double materiality is a crucial component that has enshrined the UNGPs' 'respect, protect, and remedy' framework into law. Companies often disclose how sustainability issues impact them financially, but now they must also report the ways their business actions impact people and the environment. The effects of such legislation cannot be overstated.

We stated in last year's report that we would be engaging with the companies in Performance Tiers 4 and 5 of the CCLA Modern Slavery UK Benchmark to encourage them to improve their approach to human rights and modern slavery due diligence. In a number of such meetings (held in early to mid 2024), company executives told us that the benchmark and the requirements of the CSDDD had been discussed together at board level; we were furthermore informed that companies had invested in new resources covering human rights, and that policies and procedures had been reviewed.[21]

In the UK in November 2023, Baroness Young of Hornsey introduced the Commercial Organisations and Public Authorities Duty (Human Rights and Environment) Bill as a private member's Bill.[22] The aim of the Bill was to introduce similar legislation as the CSDDD into UK law. The Bill was due to have a second reading in June 2024; however, the 2023–24 session of Parliament was prorogued due to the general election.

Ahead of a potential listing of the fast-fashion business Shein on the London Stock Exchange, senior Member of Parliament and head of the cross-party Business and Trade Committee Liam Byrne commented that he would like to see a UK Uyghur Forced Labour Act.[1] In addition, Byrne said he would like to 'see the new [Labour] government follow through on the promise made – but never delivered – by the Conservatives in the 2022 Queen's Speech – to strengthen the Modern Slavery Act and toughen up requirements on supply chain reporting'.[23]

The former prime minister Theresa May launched the Global Commission on Modern Slavery and Human Trafficking in 2023. Its aim is to exert high-level political leverage to restore political momentum towards achieving UN SDG 8.7 to eradicate forced labour and end to ned modern slavery and human trafficking. The commission has three workstreams:

1. tackling forced labour in supply chains
2. effective national implementation by states of their international commitments
3. more effective engagement of civil society in crisis contexts.[24]

1 A general forced labour ban might be preferable to a regionally focused one.

Tackling forced labour in supply chains is working on four areas:

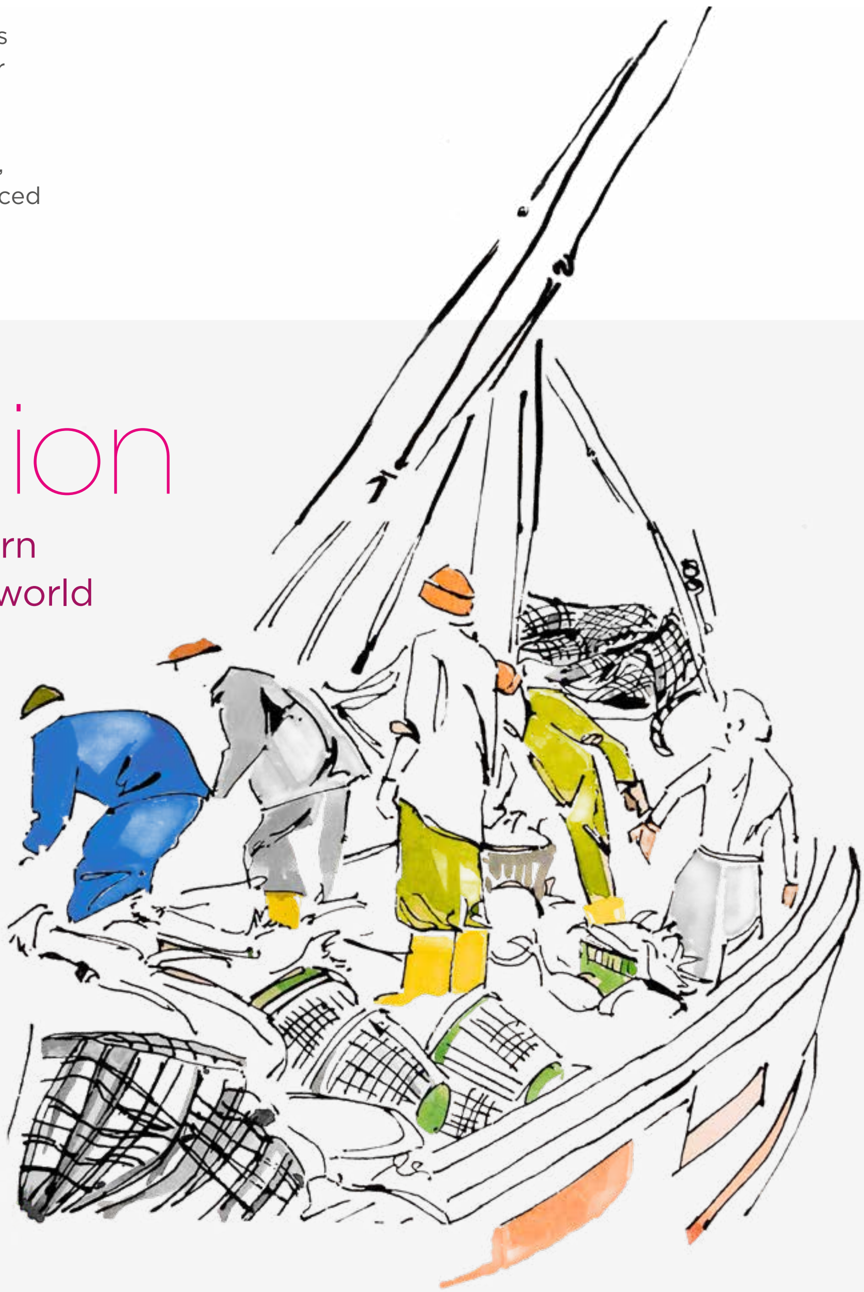
- global regulation and legislation on supply chains
- worker-led advocacy and stakeholder collaboration
- the use of technology for transparency, detection and remediation
- consumer and capital markets engagement to drive change.[25]

As investors we wish to see harmonised policy for business across multiple jurisdictions. We understand that legislation with different requirements creates ambiguity and raises costs for businesses. The UK should introduce similar requirements to CSDDD to minimise this ambiguity. If it does not, it will be out of step with other advanced economies and its trading partners.

Failure on the part of the UK to keep up with global developments creates an uneven playing field between UK companies and their global counterparts. Furthermore, it means that the UK market is not held to the same standard as our nearest trading partners, meaning the UK risks becoming a dumping ground for products made with forced labour. These are compelling reasons for the UK to harmonise its expectations with those of other advanced economies.

50 million

people live in modern slavery around the world



About the benchmark and report

Benchmark aims and objectives

The CCLA Modern Slavery UK Benchmark has been developed in support of Find it, Fix it, Prevent it, a collaborative investor initiative on modern slavery. The aims of the benchmark are to:

1. develop a framework on the degree to which companies are active in the fight against modern slavery
2. create an objective assessment of corporate modern slavery performance aligned with statutory requirements, government guidance, and international voluntary standards on business and human rights
3. support investors' engagement with companies on their approach to modern slavery
4. provide a vehicle for learning and sharing of good practice
5. create a mechanism to leverage business competition to drive improvement in practice.

CCLA knows that investors have a key role to play in helping companies and other stakeholders to deliver systemic change in the fight against modern slavery. The CCLA Modern Slavery UK Benchmark is primarily aimed at investors. It has been designed to objectively assess how listed companies approach and manage modern slavery, based on their published information. The benchmark provides institutional investors with an account of a company's management and associated disclosure practices.

Comparisons over time will enable investors to understand where there has been progress and highlight areas where more work is needed. Through regular, consistent assessments of companies on their modern slavery commitments and practices, it will provide an accountability mechanism, allowing investors and other stakeholders to assess whether companies are effectively managing the business risks associated with modern slavery.

For more details on the methodology, see Appendix 2.

About the companies

Companies were selected based on their market capitalisation. The starting point was the top 100 UK-listed companies by market capitalisation as of 6 June 2024.[26] These companies have a combined market capitalisation of just over £2 trillion. Some investment trusts were removed from the top 100 as they do not fall under the scope of the Modern Slavery Act. The 2024 benchmark assessed a total of 110 companies. This is because several companies in scope last year have since dropped out of the top 100, but they have been included in the 2024 benchmark for the purpose of assessing their ongoing progress.

The companies represent 11 industry sectors, which are classified using the Global Industry Classification Standard (GICS) as communications services, consumer discretionary, consumer staples, energy, financials, health care, industrials, information technology, materials, real estate and utilities.

About the framework

The assessment framework was developed from CCLA's 'Find it, Fix it, Prevent it' initiative which was created in 2019 to guide investors' engagements with companies.[27] This original engagement framework was designed to be a tool to guide discussions with companies, rather than a tool to objectively assess companies.

Both are based on the UN Guiding Principles on Business and Human Rights (UNGPs)[28] and draw on existing best practice developed by the likes of the Business and Human Rights Resource Centre, the Ethical Trading Initiative and KnowTheChain.

All the questions in the benchmark's framework are derived from international standards, widely used and recognised frameworks, and best practice standards.

Following feedback from a number of financial sector companies that are also members of the Find it, Fix it, Prevent it initiative, in 2024 we reviewed the scope of a number of the benchmark's questions. The aim of this review was to ensure the benchmark adequately considers actions designed to tackle modern slavery in downstream supply chain relationships, such as 'know your customer' due diligence and engagement on human rights topics with investee companies.

Questions 28 (on risk assessments), 29 (on salient modern slavery risks) and 36 (on disclosing finding modern slavery), as well as the entirety of the 'Fix it' section of the benchmark, have been modified so it is clear that value chain activities as well as supply chain activities are in scope. Members of the Find it, Fix it, Prevent it initiative think it is in our investment relationships that we can have the most influence in bringing about change, and this idea aligns with CCLA's public policy advocacy.

Over £2 trillion

represents the market capitalisation of companies in the benchmark

Framework structure

The framework of the Modern Slavery UK Benchmark is broken down into five sections:

1. Modern Slavery Act compliance and registry

This section is derived from the requirements of the Modern Slavery Act 2015 as well as whether the statement has been uploaded to the government's Modern Slavery Statement Registry.[29]

2. Conformance with Home Office Guidance

This section is derived from the government's guidance on transparency in supply chains. While it does not have statutory force, it indicates what the UK government believes a good modern slavery statement should contain. The law says that the statement 'may' include these issues but we have used 'must'.[30].

3. Find it

This section covers corporate business and human rights due diligence processes and efforts to find, assess and measure the risks of modern slavery in the supply chain. It also examines the extent to which companies have disclosed modern slavery, defined by the presence of any of the International Labour Office's 11 indicators of forced labour.[31]

4. Fix it

This section covers efforts to provide remediation to victims of modern slavery.

5. Prevent it

This section covers companies' efforts to prevent the occurrence of modern slavery in their operations and supply chains, including ensuring board-level oversight, allocating responsible people and resources, ensuring their own procurement practices support policies and standards, and applying concepts such as the Employer Pays Principle.

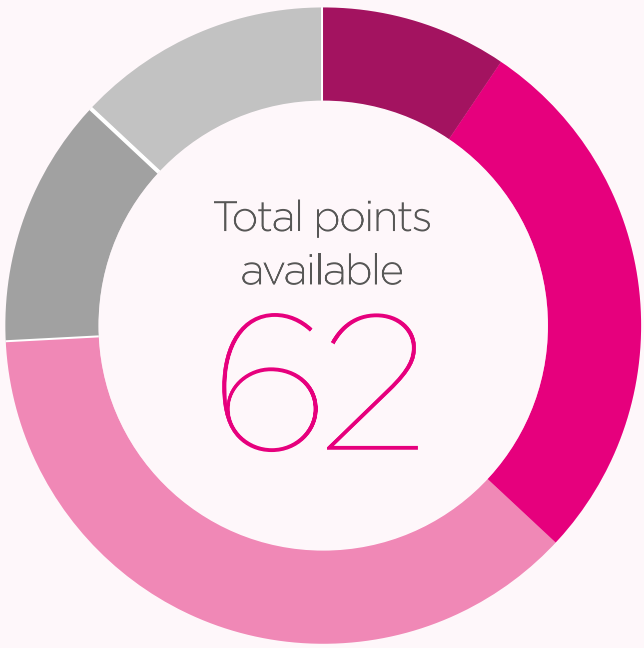
For the first two sections of the framework, the only data considered for the benchmark was the companies' modern slavery statements for fiscal year 2023. These two sections are based on the UK government's expectations for what is contained within the annual statement.

For the 'Find it', 'Fix it' and 'Prevent it' sections of the framework, CCLA also considered other related public disclosures, such as annual reports; environmental, social and governance (ESG) reports; human rights policies; and supplier codes of conduct.

The chart below shows the distribution of potential scores a company can receive across the different sections of the framework. 'Find it' is the highest-scoring section, with 37% of the potential total score, followed by 'Conformance with the Home Office Guidance' (27%), 'Fix it' (13%), 'Prevent it' (13%) and 'Modern Slavery Act compliance and registry' (10%). The distribution of scores reflects our belief that 'finding' modern slavery is the hardest task but matters most.

There are a potential 62 points across 48 questions. For a full breakdown of the framework and the potential scores across the sections, see Appendix 1.

DISTRIBUTION OF POINTS ACROSS SECTIONS



Key:

- Modern Slavery Act compliance and registry **6 points**
- Conformance with Home Office Guidance **17 points**
- Find it **23 points**
- Fix it **8 points**
- Prevent it **8 points**

Benchmark results

1
Leading on human rights innovation
12 companies

- ▲ Associated British Foods
- ✪ Aviva
- ▲ British American Tobacco
- ▲ Imperial Brands
- ▲ J Sainsbury
- Kingfisher
- Marks & Spencer Group
- Next
- Reckitt Benckiser Group
- ▲ Rio Tinto
- Tesco
- Unilever

2
Evolving good practice
34 companies

- ▲ Abrdn
- Anglo American
- AstraZeneca
- BAE Systems
- ▲ BT Group
- ▲ Bunzl
- Burberry Group
- ▲ Centrica
- Compass Group
- ▲ CRH
- Diageo
- ▲ Entain
- ▲ Experian
- Glencore
- GSK
- Haleon
- Informa
- InterContinental Hotels Group
- ✪ International Consolidated Airlines Group
- ▲ Intertek Group
- JD Sports Fashion
- ✪ Legal & General Group
- ▲ Lloyds Banking Group
- ✪ M&G
- ▲ Mondi
- National Grid
- NatWest Group
- ▲ Ocado Group
- RELX
- Severn Trent
- SSE
- United Utilities Group
- Vodafone Group
- Whitbread

3
Meeting basic expectations
50 companies

- 3i Group
- Admiral Group
- Antofagasta
- ▲ Ashtead Group
- Barclays
- Barratt Developments
- ▲ Beazley
- Berkeley Group Holdings
- ▼ BP
- ▼ Carnival
- Coca-Cola HBC
- Convatec Group
- ▲ Croda International
- DCC
- ▲ Dechra Pharmaceuticals
- ▼ DS Smith
- ○ easyJet
- ▲ Flutter Entertainment
- ○ Frasers Group
- Fresnillo
- Halma
- ▲ Hikma Pharmaceuticals
- ▲ Hiscox
- HSBC Holdings
- ▲ IMI
- ▲ Intermediate Capital Group
- ▲ Investec
- Land Securities Group
- ▲ London Stock Exchange Group
- Pearson
- ○ Persimmon
- Phoenix Group Holdings
- Prudential
- ▼ Rentokil Initial
- Rightmove
- Rolls-Royce Holdings
- ▼ Schroders
- SEGRO
- ▼ Shell
- Smith & Nephew
- Smiths Group
- Smurfit Kappa Group
- ▲ Spirax Group
- ▲ St James's Place
- Standard Chartered
- ○ Taylor Wimpey
- ○ The British Land Company
- ▲ The Weir Group
- ○ Unite Group
- WPP

4
Barely achieving compliance
14 companies

- ▲ Airtel Africa
- Auto Trader Group
- B&M European Value Retail
- ○ Darktrace
- Diploma
- Endeavour Mining
- ○ Hargreaves Lansdown
- ○ Howden Joinery Group
- ○ LondonMetric Property
- Melrose Industries
- The Sage Group
- ○ Tritax Big Box REIT
- ○ Vistry Group
- ○ Wise

5
No modern slavery statement
0 companies

Key:

- ✪ Up two tiers
- ▲ Up one tier
- ▼ Down one tier
- ○ New to the benchmark
- | Engaged with benchmarking process
- Communication services
- Consumer discretionary
- Consumer staples
- Energy
- Financials
- Health Care
- Industrials
- Information technology
- Materials
- Real estate
- Utilities

PERFORMANCE TIERS

Performance Tier	Percentage score	Actual score	Tier description
1	81–100%	50–62	An evolved and mature approach to human rights due diligence. There are extensive discussions of the risks of modern slavery, case studies on systemic modern slavery risks in the sector, and discussions of meaningful activities to find, fix and prevent modern slavery.
2	61–80%	38–49	Evidence of human rights due diligence practices on modern slavery informed by experts and/or civil society partners. There is evidence of activity in the 'find it', 'fix it' and 'prevent it' categories.
3	41–60%	26–37	Meeting and exceeding minimum expectations, for instance by undertaking risk assessments for the business and supply chains, communicating regularly with suppliers on modern slavery risks, providing relevant training to staff and monitoring efficacy. There is also evidence of whistleblowing mechanisms. However, the due diligence processes could be improved to ensure they are fully capturing the risks to the business and rights-holders.
4	0–40%	0–25	The company has relevant policies, but there is little evidence of sufficient human rights due diligence. For instance, risk assessment processes are primarily desk-based and focused on compliance.
5			No statement.

Key findings

6.5% was the average score increase across the assessed companies*

- All sections except 'Find it' saw an improvement.

65 companies improved their benchmark score

- Many sectors saw improvement, but consumer staples and financials saw the biggest increases.

35 companies improved their performance by moving up at least one Performance Tier

- Four companies moved up two Performance Tiers.

25 companies scored fewer points and six companies moved down a Performance Tier

- This is partly explained by the benchmark maturing and greater transparency becoming standard practice – thus, we have tightened our criteria.

30 companies disclosed finding modern slavery or its indicators

- This is a welcome improvement from last year, when only 25 companies disclosed finding modern slavery or its indicators. However, it is still concerning because modern slavery is prevalent in many companies due to the global and interconnected nature of modern operations and supply chains.

20% was the average score for 'Fix it' (1.6 out of 8 points)

- This remains the weakest section of the benchmark.

*Mean average scores for companies that were included in the benchmark in 2023 and 2024 (i.e. excluding new entrants to the benchmark in 2024).

60 points

was the highest score achieved by a company; the lowest score was 17 and the average was 36

Out of the potential 62 points, the highest score achieved by a company this year was 60 and the lowest overall score was 17, with a mean average of 36 and a median average of 36. The fact that the median is the same as the mean shows that there is an equal distribution of values either side of the mean.

The chart below shows the distribution of companies across the five Performance Tiers. All the companies produced modern slavery statements for the period assessed, meaning no companies were in Performance Tier 5. Performance Tier 1 contains 12 (11%) of the companies. Most companies (89%) are placed within Performance Tiers 2, 3 or 4. There are no companies in Tier 5 this year.

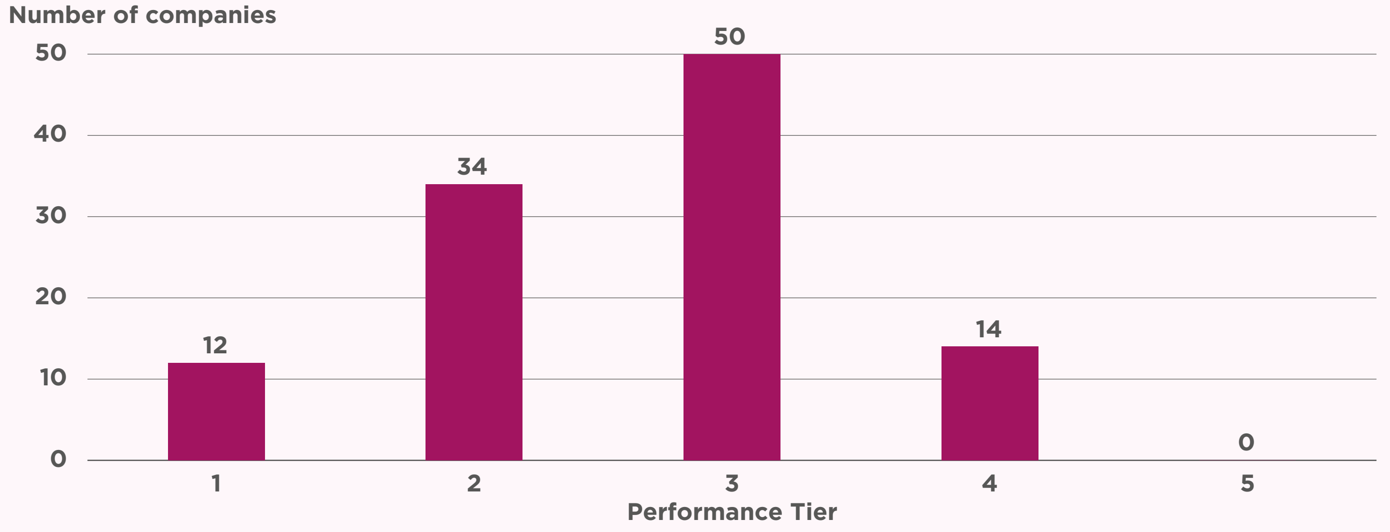
There has been an increase in the average total score between 2023 and 2024. The average total score for all 110 companies in 2024's benchmark was 36 points, up 2.2 points from the average in 2023. The median was also higher in 2024, up 1.5 points.

The chart above plots companies' scores in 2024 relative to their scores in 2023. It shows that lower-scoring companies last year improved more than the higher-scoring companies. The companies have been plotted from lowest to highest scoring last year against their score from this year. There has been significant improvement, with the mean average score for the companies assessed in both benchmarks increasing by 3.2 points, from 33.8 to 37.

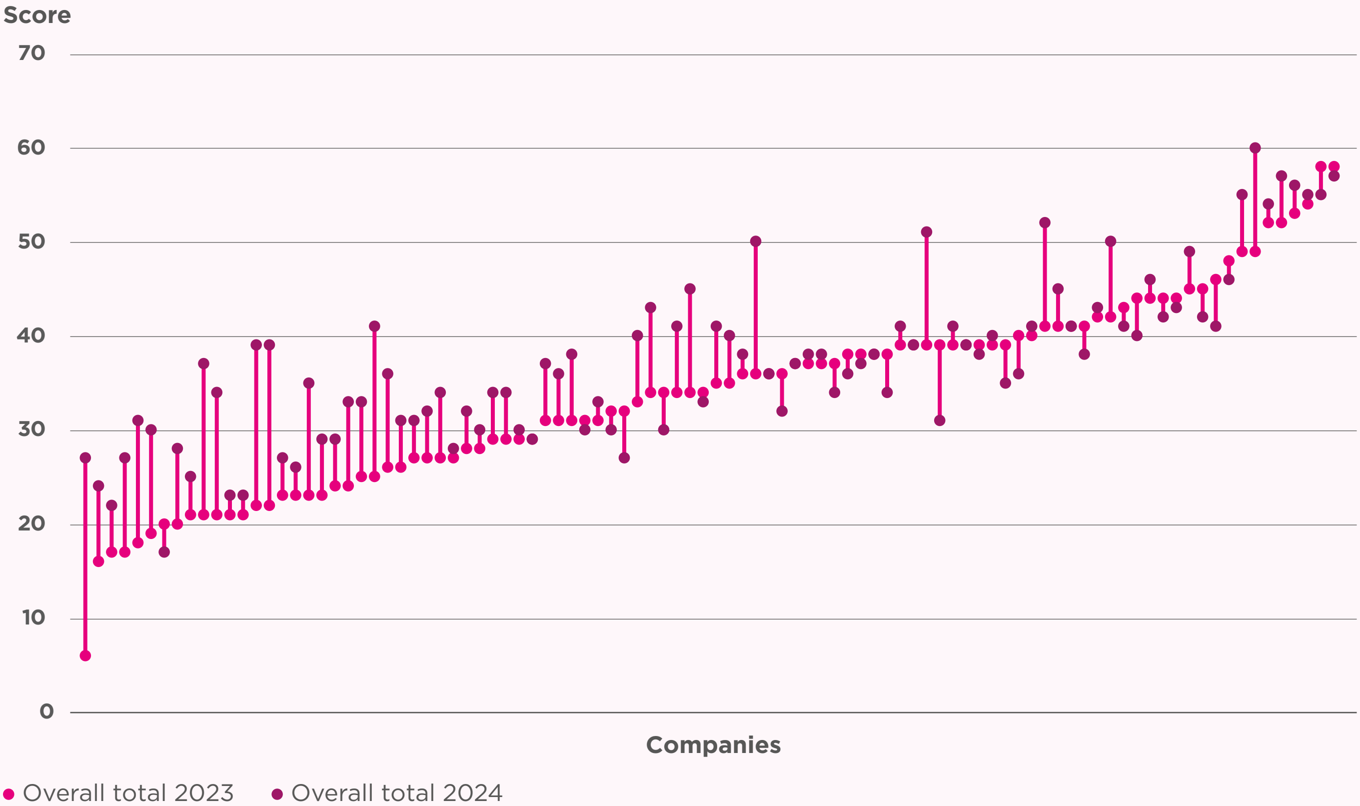
Across a wide range of Tiers and sectors, there were significant improvements in company scores. The table below shows the five companies with the largest percentage increases in score between 2023 and 2024. These companies are also plotted on the graph below to demonstrate their point increases relative to their total scores in 2023. Each of these companies improved by at least one Tier in the 2024 benchmark.

A total of 31 companies improved by one Tier, and four companies improved by two Tiers.

PERFORMANCE TIER DISTRIBUTION

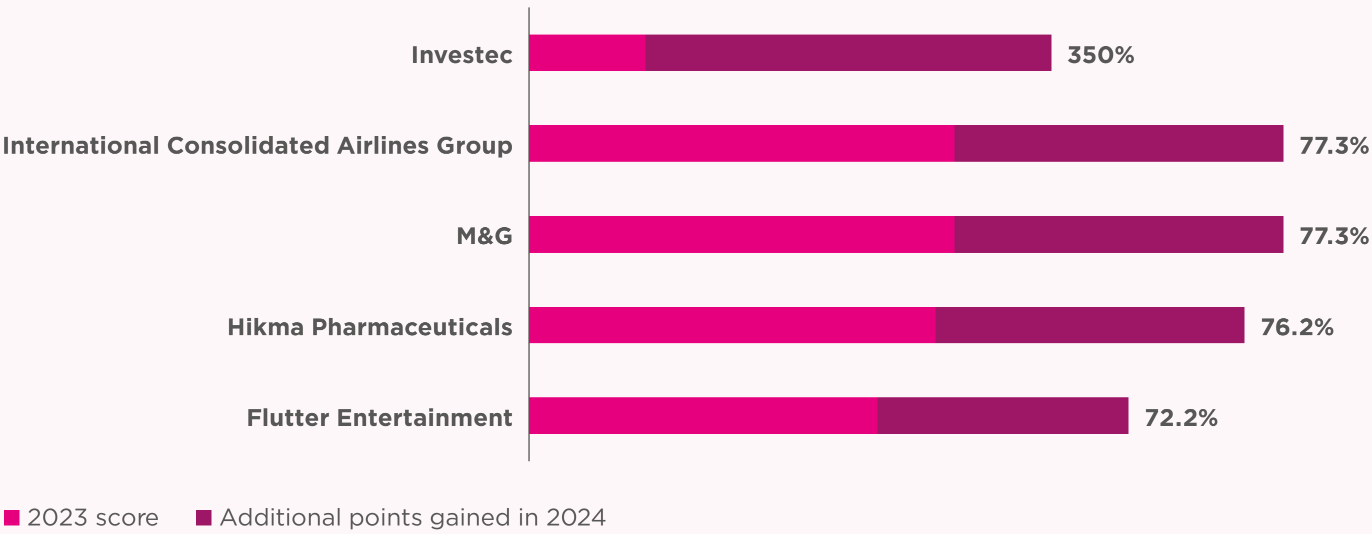


2023 VS 2024 OVERALL SCORES



Note: Companies new to the benchmark in 2024 have been excluded.

MOST IMPROVED COMPANIES BY PERCENTAGE CHANGE



Benchmark section analysis

Overview

The highest-scoring sections (by percentage of maximum potential score) were 'Modern Slavery Act compliance and registry' and 'Conformance with Home Office Guidance'. The averages for both sections were high, with average mean scores of 5.4 out of a possible 6 and 14.9 out of a possible 17 respectively. However, for these sections the bar to comply is lower.

The lowest-scoring section was 'Fix it', which had a mean average of 1.6 out of a possible 8 points. 'Fix it' contains questions on companies' efforts to provide remediation to victims of modern slavery, as required by the UNGPs, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the CSDDD.[32]

In 'Fix it', points are primarily awarded for disclosing actions taken to remedy cases of modern slavery; to gain points in this section of the framework, a company therefore needs to disclose a case of modern slavery that it has found in its operations, supply chain or value chain. Disclosing cases of modern slavery is valuable for companies, consumers, investors and other stakeholders as it demonstrates a company's commitment to transparency and accountability. It also indicates that companies are successfully identifying cases of modern slavery and taking action to address them. This year, 30 companies disclosed finding a case of modern slavery, up from 25 companies in 2023.

MEAN SCORE BY SECTION

GOOD PRACTICE CASE STUDY
FINDING AND FIXING MODERN SLAVERY

Burberry Group disclosed finding four suppliers whose recruitment processes involved fees incurred for migrant workers. Immediate engagement with a local NGO saw assessments conducted at each supplier facility, and remediation involved full reimbursement. This was validated by the NGO and workers.[33]

InterContinental Hotels Group disclosed finding an instance of staff being underpaid while conducting check-in conversations with outsourced housekeeping staff. This was identified through the company's Responsible Labour Requirements, which are intended to address the increased risk of modern slavery that occurs when hotels use agencies and third-party labour suppliers to support recruitment and hiring processes. Committed engagement with the supplier resulted in improved employment terms for outsourced housekeeping staff.[34]

Tesco disclosed a wide range of ways in which it identifies modern slavery in its operations and supply chain, from its own site checks at UK distribution centres to its work with partners such as Unseen. Unseen is a UK charity that operates a 24/7 independent and confidential Modern Slavery & Exploitation Helpline. In 2022 the partnership led to Tesco identifying four potential cases relating to its operations and eight linked to its supply chains. The company provided detailed information across several case studies of how it had ensured remediation.[35]

By sharing strategies for uncovering and responding to modern slavery cases, these companies are setting examples that other companies can learn from.

The mean average score for 'Find it' was 9.9 out of a possible 23 points (43%). 'Find it' mainly comprises questions that measure the quality of companies' efforts to find, assess and measure the risks of modern slavery.

Finally, companies scored an average of 4.1 out of a possible 8 points (51%) in the 'Prevent it' section. 'Prevent it' mainly comprises questions that assess efforts that a company has taken to prevent the occurrence of modern slavery in its operations and supply chain.

Overall, this year's scores once again show that there was a focus on policy rather than practical activity to tackle modern slavery. This is exemplified in the difference between the average points scored in the 'Prevent it' section (51%) and the average points scored in the 'Fix it' section (20%).

Section 1: Modern Slavery Act compliance and registry

This section of the Modern Slavery UK Benchmark is derived from the statutory requirements of the Modern Slavery Act 2015 and examines companies' modern slavery statements uploaded to the public Modern Slavery Statement Registry. Given that this section covers statutory requirements, it is not surprising that it was the highest-scoring section of the framework, with 65 companies scoring 100% of the maximum potential score.

All companies met the statutory requirements to produce a modern slavery statement (for the purposes of this report, these were the statements for fiscal year 2023), have their statement approved by the board of directors, and provide an explanation of the steps they had taken to ensure there was no modern slavery within their business or supply chain. This is encouraging and suggests that further legislation could have a strong, positive impact.

Our framework includes a requirement to upload the statement to the registry. While this is not currently a statutory requirement, previous governments have indicated that they intend to make it such.[36] Last year we highlighted that only 65 companies uploaded their statement to the registry. This year saw an improvement as 78 did so.

Although nine more companies had a physical signature from a director, 24 were still lacking this requirement. A CEO statement without an attached signature was deemed insufficient in our framework.

All companies

met the statutory requirements to produce a modern slavery statement

Section 2:
Conformance with Home Office Guidance

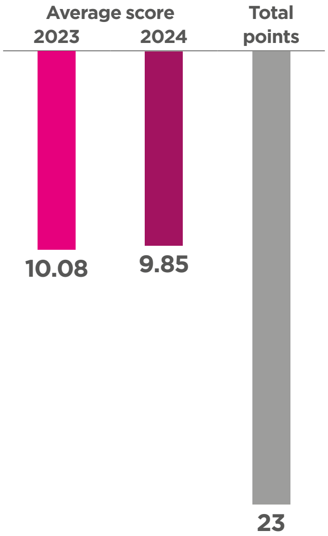
This section of the Modern Slavery UK Benchmark is derived from the government's transparency in supply chains guidance.[37] The statutory guidance indicates what the UK government believes a good modern slavery statement should contain. In general, companies scored well in this section. This demonstrates that where government does provide guidance, companies take note and are more likely to comply.

The Home Office is currently updating this guidance to support businesses with more practical advice on how to tackle modern slavery in their supply chains. It has set up the Forced Labour Forum, which includes representatives from government, civil society organisations, businesses and academics to ensure the guidance is fit for purpose and is applicable across sectors.[38] CCLA has been asked to sit on this group and has provided the forum with last year's benchmark report. As the existing guidance was used to develop this section of the benchmark, the benchmark will be open to adjustments if appropriate over the coming year.

This year, one of the lowest-scoring items in this section was Question 9 (on the extent to which the company provides information about its supply/service chains). Seven companies scored no points, 55 companies were awarded one point and 48 companies were awarded two points. This indicates that there is significant scope for companies to improve the description of their supply chains.

Last year, the report noted that one of the lowest-scoring items in this section was Question 19 (concerning the information the company provides about its effectiveness in eliminating modern slavery from its business or supply chains, and the performance indicators it uses). A total of 61 companies provided this information last year, and 11 companies increased their score in 2024. Despite this increase, the question remains one of the lowest-scoring areas of the section. This disclosure is important as it indicates to investors and other stakeholders how effectively companies have mitigated the risk of modern slavery in their business and supply chain. CCLA continues to encourage the disclosure of key performance indicators to demonstrate how companies plan to measure their progress in tackling modern slavery in the future.

Section 3:
Finding modern slavery



The ‘Find it’ section of the Modern Slavery UK Benchmark covers a company’s human rights due diligence processes and the degree to which they are designed to find modern slavery. To be active in the fight against modern slavery, companies need to be able to identify their areas of highest risk and increase the visibility of their employment practices in these areas. The data shows some interesting trends in how companies identify and monitor risks, as well as whether their grievance mechanisms facilitate cases being reported.

Companies who have not found modern slavery may not be looking hard enough, this could be a due diligence failure.

The mean average score for ‘Find it’ slightly decreased this year, reflecting a minor tightening of the assessment criteria that mostly affected this section. As disclosing key information about risks in the business and supply chain becomes standard practice, we aim to encourage companies to adopt further transparency in their supply chain mapping, more sophisticated risk assessments and better due diligence processes.

Some of the lowest-scoring questions in the ‘Find it’ section were around the disclosure of data on suppliers and workers in the supply chain (questions 22, 23 and 25). This is consistent with academic research.[39] To gain full marks for Question 22 (on disclosure of the locations of tier one suppliers), companies needed to provide a full breakdown of their suppliers. This has become common practice for supermarket retailers and fashion retailers. Overall, 54 companies scored one point and seven companies scored both points for Question 22.

Similarly, to award full points for Question 25 (on whether companies provide information on their workforce in both their operations and their supply chain), the benchmark looks for a full breakdown of supply chain workers. Overall, 16 companies scored one point and 10 companies scored two points for this question. Again, supermarkets (such as J Sainsbury and Tesco) and fashion retailers (such as Next and Associated British Foods’ subsidiary Primark) were more likely to score two points, often giving factory-level breakdowns of their workforce by supplier and even information on gender and/or worker representation mechanisms.

EXPLANATION
SUPPLY CHAIN TIERS

Different companies define supply chain tiers in different ways. For the purposes of this benchmark, we define tier one suppliers as the highest point of the supply chain where labour is applied. This often means direct suppliers, unless a buying agency is used. Tier two and tier three suppliers would be sub-suppliers to tier one suppliers. The classic example is from the fashion supply chain. Tier one suppliers would be ‘cut-make-trim’ factories, which manufacture garments; tier two suppliers would be dyehouses and fabric mills; and tier three suppliers would be yarn spinners.

Within this broad understanding and given the complexity of how tiers are defined across sectors, generally speaking we give leeway for companies to define their own tiers. However, it became clear in our engagement that some companies thought tiers should be defined based on the value of their spending – so, for example, tier one would be the top 10 suppliers by spend. To be clear, for the purposes of supply chain mapping and disclosing supplier lists, this is not what this benchmark is looking for.

GOOD PRACTICE SPOTLIGHT
RECKITT BENCKISER GROUP

Having good sight of the supply chain is invaluable for monitoring human rights risks and breaches. Reckitt Benckiser Group discloses the locations of its palm oil suppliers down to tier six.[40] Its palm oil derivatives supply chain is complex; it comprises multiple farms, refineries, mills and plantations that supply crude palm oil before it is processed to become palm oil derivatives. Reckitt recognises that this complexity and scale mean it is at elevated risk of human rights issues.[41] Thus in its disclosures, it emphasises the importance of traceability and transparency of palm oil supply chains.

Questions 24 (on how companies analyse their overall supply chain by risk) and 28 (on whether companies provide details of how the risk assessment of their operations and supply chain is carried out) both cover companies' risk assessment processes, with the former focusing on the analysis and the latter focusing on the inputs. Relatively few companies scored full points on these questions (17 and 16 companies respectively).

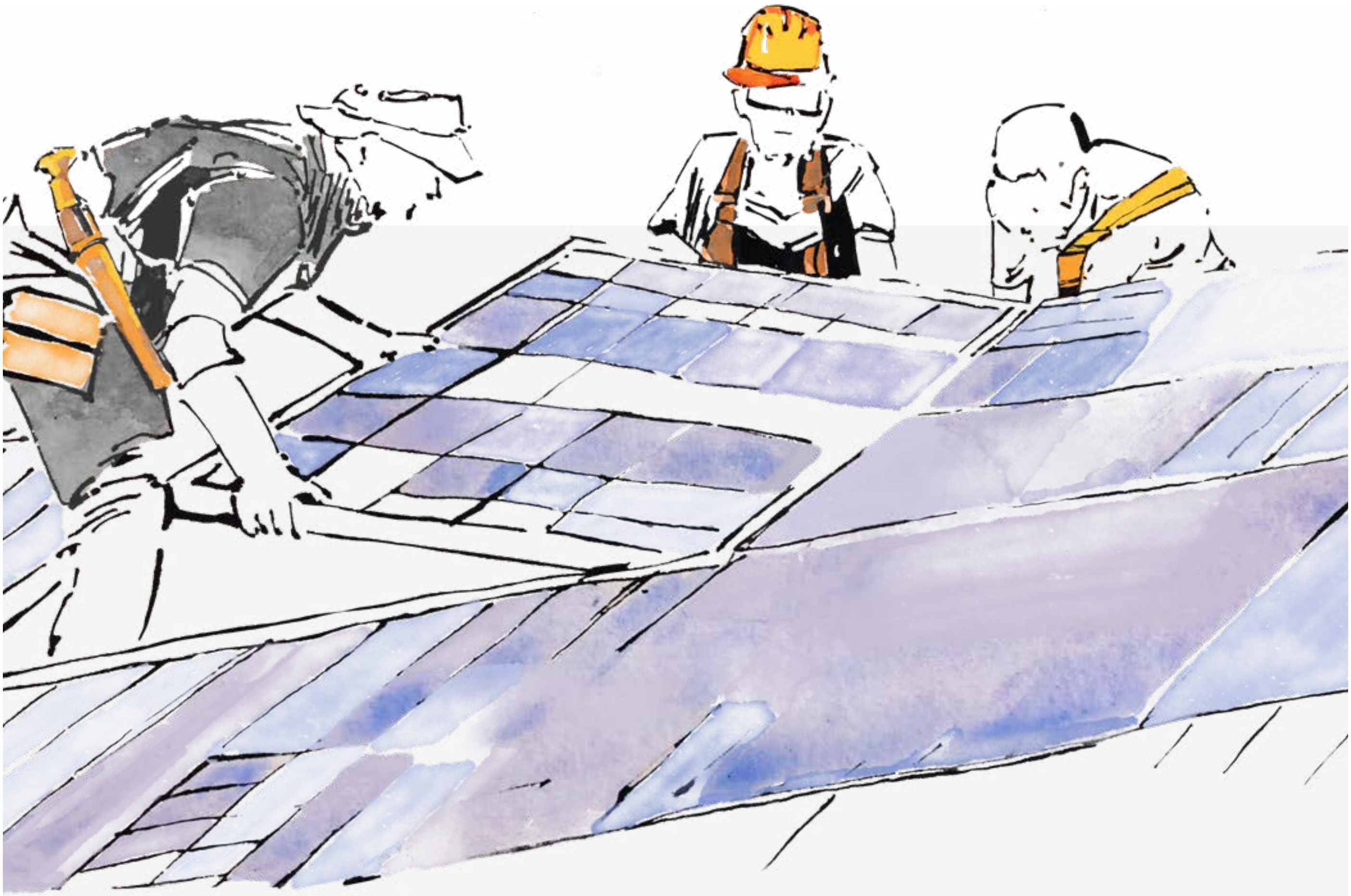
Scoring full points for both these questions requires companies to undertake risk assessment in dialogue with stakeholders, rightsholders at risk of being drawn into modern slavery and these individuals' representatives on the ground. This is important because while they stress that due diligence processes should be proportionate to the risk, both the UNGPs and the CSDDD note that these processes should involve 'meaningful engagement with stakeholders'.[42] The majority of the benchmarked companies described risk assessment processes that relied primarily on desk-based assessments, supplier questionnaires and audits. In high-risk contexts, these approaches are insufficient to meet the threshold of 'meaningful engagement'.

Question 29 (on disclosing salient risk) was an area of the benchmark where companies scored relatively poorly. Many companies included references to saliency, but it was unclear whether this was understood as risks to rightsholders.

Questions 26 and 27 (on identifying risks associated with the recruitment of migrants and/or temporary or contingent workers) pinpointed a further area of poor performance. In many countries, including the UK, the recruitment and use of migrant workers is often a risk factor for modern slavery. Where migrant labour is used, it is important to set out steps to ensure that companies' recruitment practices do not inadvertently increase workers' risk of debt bondage.

One company

scored full marks (23 points) for this section against an average of 9.9 points



GOOD PRACTICE CASE STUDY
SALIENT RISK

The language of saliency was ubiquitous across the modern slavery statements, yet only 40 companies were awarded the point for Question 29 (on whether they had disclosed their most salient modern slavery risks).

The UN Guiding Principles Reporting Framework defines salient human rights risks as 'the human rights at risk of the most severe negative impact through the company's activities and business relationships'.[43] Salient risks are distinct from material risks, which are risks to a company's financial performance, reputation or operations.

Diageo integrates its salient risks into its supply chain mapping. It presents a series of maps that shows the geographical spread of its suppliers, a detailed commodity breakdown and the associated risk levels. For each commodity and geography, the salient risks are presented. For example, Diageo sources sugar, labels and sleeves, and point-of-sale merchandising from Brazil. The associated salient risks identified are forced labour, child labour, and water and sanitation risks, among others.[44]

For service-based sectors, disclosing salient risks can present more of a challenge. Phoenix Group Holdings undertook a saliency assessment that highlighted forced labour and child labour as some of the principal risks in its supply chain. This was the first phase of a supplier visibility project that will be reported on for 2024.[45]

Schroders – another financial sector example – effectively incorporates saliency into its risk management framework. It breaks down the risks associated with each part of its business: as an investment manager, financial services provider, employer, and purchaser of goods and services. Schroders addresses the most severe risks related to modern slavery while also highlighting its ability to influence each area.[46]

GOOD PRACTICE CASE STUDY
RECRUITMENT OF MIGRANT WORKERS

Migrant labour is a strong risk factor for modern slavery and the benchmark rewards companies that recognise this. Disclosures on extra considerations made regarding employment and due diligence are also rewarded. An example is companies disclosing the processes they use to recruit migrants, such as enhanced checks or due diligence processes.

Compass Group acknowledges the challenges that migrant workers face and has taken a continuous improvement response to migrant worker experiences over the past few years. They have excellent visibility of the numbers of migrants they employ, [47]

Marks & Spencer Group acknowledges that the seasonal nature of migrant work in Europe's fresh produce market can increase the risk of modern slavery. It focuses initiatives on where it can find and prevent modern slavery for seasonal or temporary workers. Using internal mechanisms and audit processes, it identifies elevated risks in Italy and Spain because of these countries' seasonal production of fresh produce and high levels of migrant labour.[48]

In the UK, Centrica manages all its temporary labour via an in-house recruitment team that carries out checks to safeguard against modern slavery. Additionally, it has adopted the Employer Pays Principle so that temporary and permanent workers do not have to pay recruitment fees.[49]

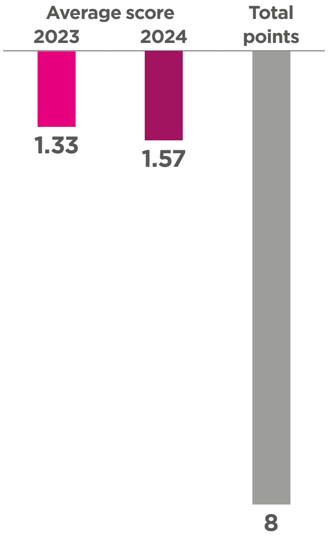
Audit remains the most widespread tool that companies use to monitor compliance in their supply chains. The topic of ensuring auditor competency is also found in the Business and Human Rights Resource Centre's work on modern slavery and the KnowTheChain benchmark.[50] Compared with last year's benchmark, on average the companies scored higher on Question 32 (on disclosing the details of their audit protocols).

However, very few companies (only 29) received the point for Question 30 (on whether they had discussed the supply chain auditors or partners they had appointed, including how they had assured the auditors' or partners' competence in finding and detecting modern slavery). This question seeks to understand whether a company works with specialists or professionally qualified auditors, who will have a better chance of finding cases than industry standard auditors.

Some companies that scored indicated that they use forensic audits conducted by specialists, such as Impactt, the Reassurance Network, Stronger Together or Verité. Others indicated that they work with modern slavery charities such as Unseen. We would also have accepted a discussion about requiring auditors with professional accreditations, such as from the Association of Professional Social Compliance Auditors (ASPCA).

In the context of widespread audit fraud and the failure of social audits to consistently detect modern slavery, which is often hidden,[51] social auditing has for many years been subject to sustained critique by labour and human rights NGOs, which argue that audits are a failed approach to human rights due diligence.[52] However, given audits' ubiquity, it is important that they are as effective as possible and conducted by skilled professionals who know the signs of forced labour and how to respond when they identify cases.

Section 4:
Fixing modern slavery



The ‘Fix it’ section of the Modern Slavery UK Benchmark focuses on the need to provide or enable remediation when human rights and modern slavery cases are identified. While there was a small improvement from 2023, this remains the lowest-scoring section, with an average score of 1.6 out of a possible 8 points (20%). Most modern slavery statements seem to focus on setting standards rather than ensuring remediation.

It was encouraging to see that 79 companies referenced the UNGPs either in their modern slavery statement or in a stand-alone human rights policy. This suggests that the UNGPs are a widely accepted and referenced framework for businesses.

Of course, to score well in this section of the benchmark, companies need to have ‘found it’ and be in a position to disclose what they had done to remedy it. In our engagements, some companies stated that this requirement was unfair on companies in less risky sectors. However, ‘access to remedy’ is a foundational concept and key pillar in the UNGPs and is a requirement of the CSDDD.

Only 23 companies disclosed the steps they had taken to end ongoing risks where a violation had been found (Question 39), although 15 of these scored the full two points available for this question. This suggests that when companies decide to disclose cases and provide remediation, they are largely willing to disclose details of the remedy provided. The companies that are providing remediation are often the highest-scoring companies in the benchmark, showing that there is a group of companies that understand the UNGPs and are applying them consistently.

EXPLANATION
COMPANIES LINKED TO MODERN SLAVERY CASES

Question 38: Where violations were found, in the words of the UN Guiding Principles on Business and Human Rights, has the company disclosed whether it has ‘caused’, ‘contributed to’ or been ‘linked to’ an adverse human rights impact (modern slavery case)?

Question 38 was one of the lowest scoring in the framework. Only 10 companies scored the point available for this question, despite it being based on a central concept in the UNGPs. ‘Caused’, ‘contributed to’ and ‘linked to’ describe the strength and nature of the relationship between a company and a human rights harm. If a case of modern slavery were found in a company’s direct operations and were due to negligence of staff or employees, it would be categorised as ‘caused’. However, it is much more likely – especially in the context of supply or value chains – for a case to be categorised as ‘contributed to’ or ‘linked to’. If an issue is found in a tier one supplier, it might be that the company contributed to the issue. However, issues in further tiers of a supply chain might be categorised as ‘linked to’.

The UNGPs suggest the responsibility for remedy is greater the stronger the link between the company and the adverse human rights impact.

Given that this is a core concept in the UNGPs, companies will likely need to disclose more about human rights impacts under the CSRD and the CSDDD. It is disappointing that so few companies have been awarded this point.

EXPLANATION
REMEDIES TO VICTIMS

Question 41: Did the company provide evidence that remedies were satisfactory to the victims or groups representing the victims?

Question 41 is based on a clear expectation in the UNGPs, which outlines expectations for businesses and state actors on providing access to remediation. The UNGPs stress that for 'for an operational-level grievance mechanism, engaging with affected stakeholder groups about its design and performance can help to ensure that it meets their needs, that they will use it in practice, and that there is a shared interest in ensuring its success. Since a business enterprise cannot, with legitimacy, both be the subject of complaints and unilaterally determine their outcome, these mechanisms should focus on reaching agreed solutions through dialogue. Where adjudication is needed, this should be provided by a legitimate, independent third-party mechanism.'[53]

While 20 companies reported outcomes of the remedy process for victims (Question 40), only two provided evidence that the remedies were satisfactory to the victims or groups representing the victims (Question 41). This makes Question 41 the lowest-scoring item in the benchmark.

There are systemic risks of modern slavery in many sectors, meaning all suppliers in any given sector may have similar risks. The Modern Slavery UK Benchmark includes a question on whether, in cases where modern slavery has been found but provision of remediation has not been possible, companies have demonstrated how they have tried to use and increase their leverage with other responsible parties to enable remediation to take place (Question 42). The most mature modern slavery statements often included a discussion of how the company was working with others on these systemic problems. Overall, 17 companies scored on this question, of which eight received the full 2 points.

GOOD PRACTICE CASE STUDY
J SAINSBURY (TRADING AS SAINSBURY'S)

"Sainsbury's sees transparency as critical to being a trusted retailer. This year, we took a significant step to be more open about how we manage human rights allegations.

For our 2023/24 modern slavery statement, we included greater detail on the types and locations of forced labour allegations we received that year and the actions taken to address them. Each allegation and action is carefully scrutinised to verify accuracy before being disclosed publicly. As well as this being the right thing to do, Sainsbury's believes it is important to show customers, suppliers and shareholders how risks are being managed and to support wider collaborative action.

Collaboration across the industry is central to Sainsbury's approach to addressing systemic labour abuses and human rights risks. One important area of action is co-funding and participating in the Seasonal Worker Scheme Taskforce. This cross-industry initiative aims to drive real improvements for workers recruited through the Seasonal Worker visa to work on British farms.

Tackling exploitation is key to creating a sustainable UK food system, an important part of Sainsbury's Next Level strategy. We will continue to take opportunities to foster transparency, collaboration and trust to drive sustainable practices and deliver on our human rights commitments."

Andy Hickman
Head of Human Rights

GOOD PRACTICE SPOTLIGHT
TESCO

Companies can effect systemic change beyond the remedy for the victims of a specific case of modern slavery. Tesco includes a section in its modern slavery statement titled 'Industry collaboration and partnerships' where it details several initiatives it is part of, covering a range of sectors and geographies.

One example is its involvement with the Modern Slavery Intelligence Network (MSIN), a non-profit collaboration in the UK food sector (several other companies in the benchmark are also members of MSIN). Tesco sits on the board of directors and is an active leader in ensuring information generated by the network is effectively used to find, fix and prevent modern slavery in the food industry. It hosted the MSIN Conference in 2023, which was a valuable opportunity to promote collective responsibility and collaboration in tackling modern slavery in the .[54]

See Appendix 1 (Question 42) for further guidance on the relevant item in the benchmark and a second example, from Unilever.

Section 5: Preventing modern slavery

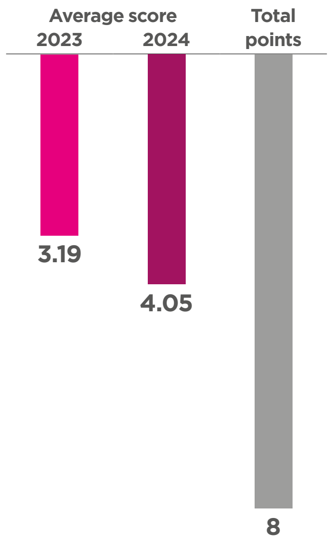
Companies can take a variety of preventative actions without having identified cases of modern slavery. This section of the Modern Slavery UK Benchmark focuses on leadership and resources to tackle modern slavery, ensuring the company has responsible procurement practices and endorsing key policy stances such as the Employer Pays Principle.

Question 44 (on whether companies have a responsible exit strategy for leaving a supplier relationship) was one where we tightened up our expectations this year. Consequently, 26 companies scored this point, an increase of only one from 2023.

Question 46 (on evidence of responsible procurement practices that encourage or reward good labour practices) was one of the lowest-scoring items in last year's benchmark. Indeed, one of the recommendations from last year's report was that companies should 'adopt and disclose responsible procurement practices that enable suppliers to uphold the standards that are in the company's supplier code of conduct and in line with international best practices'.

It is therefore encouraging to see that Question 46 was one of the most improved items. Overall, 90 companies scored at least one point on responsible purchasing practices. Of these, 39 had only a policy that included an expectation concerning the fair treatment of suppliers and 48 went further providing examples of responsible purchasing practices (such as being a signatory to the Prompt Payment Code or being an accredited Living Wage employer). Only three companies got full marks on this point, indicating they had an anonymous mechanism whereby suppliers could provide feedback on purchasing practices and how they may have positively or negatively affected the supplier's ability to uphold standards.

Questions 47 and 48 tackle governance and implementation respectively. Both were high-scoring questions in the benchmark, with 97 companies scoring for Question 47 and 79 companies scoring for Question 48. However, the gap between these numbers suggests that companies favour governance over implementation – or, at least, that it is easier to disclose governance than it is to point to who is responsible for implementation. Some companies disclosed a boilerplate statement that the CEO was ultimately responsible for implementation. However, this was not deemed to be meaningful given that the CEO is ultimately responsible for all aspects of the business and is unlikely to be prioritising tackling modern slavery.



EXPLANATION
RESPONSIBLE EXIT

Question 44: Did the company discuss a responsible exit strategy from a supplier relationship?

Companies have a variety of options when a case of modern slavery or a broader adverse human rights impact is found within a supplier. Option one is to cut and run. This is likely to be detrimental to vulnerable workers. Therefore, more often than not, the company will try to remediate the situation, working in collaboration with the supplier and only choosing to sever the relationship if the supplier is unresponsive or tries to obstruct the process. We believe this option is best.

To score the point available for this question, a company must set out this expectation in a policy. It must also recognise that working to remedy a situation is in the best of interests of individuals, rather than simply easier from a business continuity perspective.

A good example of this can be found in a set of joint recommendations for responsible business conduct in Bangladesh, published in 2024 by a number of multi-stakeholder organisations (including the Ethical Trading Initiative) following unrest in the country. The guidance reflects on the important role that enhanced human rights, due diligence, stable trading relationships and responsible purchasing practices can play during a period of uncertainty when adverse human rights impacts are likely to occur.[55]

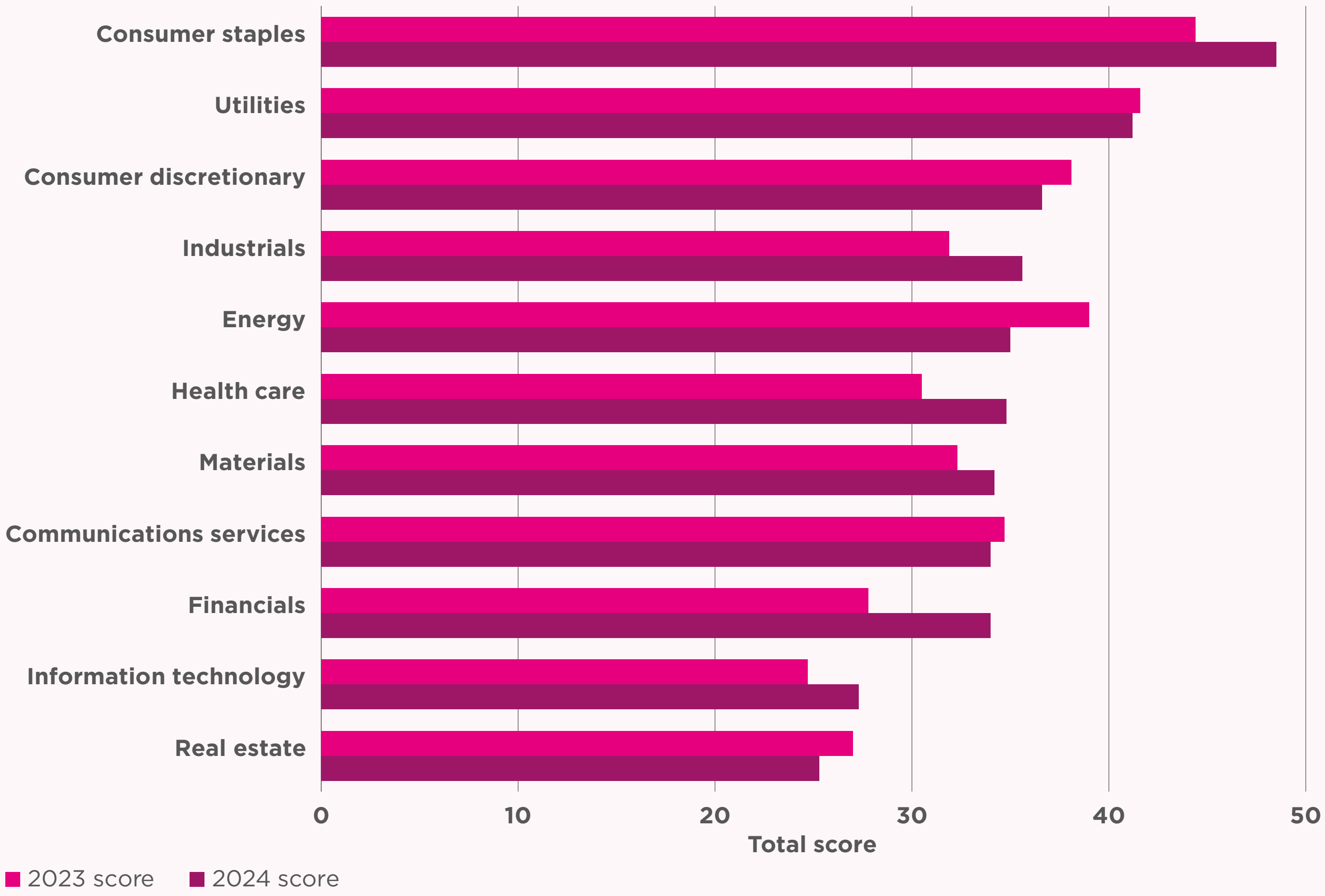
Sector analysis

Our analysis of the benchmark by sector reveals that:

- Similar to last year, consumer staples and consumer discretionary companies were among the best performers. As noted before, this is unsurprising given the exposure to risks, the number and frequency of media exposés over the years and the maturity of their labour rights programmes.
- The utilities sector was again a strong performer in the benchmark. Last year we noted good collaborative work in the sector, especially focused on the solar supply chain. This appears to have continued in 2024.
- Real estate and information technology were the poorest-performing sectors. However, it should be noted that there was a slight improvement in the information technology sector's scores, while real estate declined (see the deep dive below).
- Financials was identified as a laggard sector in 2023. It is good to see that it is the most improved sector in the 2024 benchmark (see the second deep dive below).

This graph shows the 11 sectors in the benchmark and their scores in both 2023 and 2024.

SECTOR COMPARISON



DEEP DIVE
REAL ESTATE

The real estate sector contains companies related to property, including those that own, manage and develop property and those that facilitate property transactions. Real estate is a high-risk sector for modern slavery. The construction industry (which is linked to real estate[56]) has been prioritised by the Find it, Fix it, Prevent it coalition for engagement. It relies on a high proportion of relatively low-skilled labour, which in some geographies includes a high proportion of migrants. Moreover, it requires a wide variety of raw and composite materials (from stone, timber and glass to solar photovoltaic components), and these have complex supply chains with multiple sub-contractors often sourcing from countries with poor human rights records. Procurement is rarely centralised, and it can be difficult to trace where all the materials come from. These gaps in visibility and due diligence processes increase the level of risk.

Real estate, which comprises six companies, is the worst-performing sector in the Modern Slavery UK Benchmark, with an average score of 25.3 points. Furthermore, because of new entrants in the benchmark, the sector's performance has decreased (by 1.7 points) from last year. However, it should be noted that the two real estate companies in scope for both years have improved.

Across the benchmark, where companies improved, it tended to be because they had enhanced the information they provided in the 'Conformance with Home Office Guidance' section, although none had set key performance indicators (Question 19). The real estate companies struggled in the 'Find it', 'Fix it' and 'Prevent it' sections of the framework. Question 21 was a low-scoring item, with only one real estate company receiving points for stating that it was mapping its supply chain. Additionally, no real estate companies scored points for disclosing the numbers of workers in their operations and supply chains (Question 25). It does not appear that real estate companies are disclosing information about their audit practices either, as these companies scored low points on Questions 30–33.

DEEP DIVE
FINANCIALS

The financial sector has seen the biggest improvement in score across the benchmark. There has been a 6.3 point increase in the companies' mean average scores for the sector as a whole. Notably, if we exclude the financial companies new to the 2024 benchmark, the 2024 average score improved by 7.7 points.

Last year, we identified that as this is a primarily knowledge-based sector, companies may face greater challenges in identifying and assessing modern slavery. Additionally, the sector primarily employs professionals and therefore has a lower risk of modern slavery. This low risk presents further challenges in resource allocation for modern slavery projects within companies.

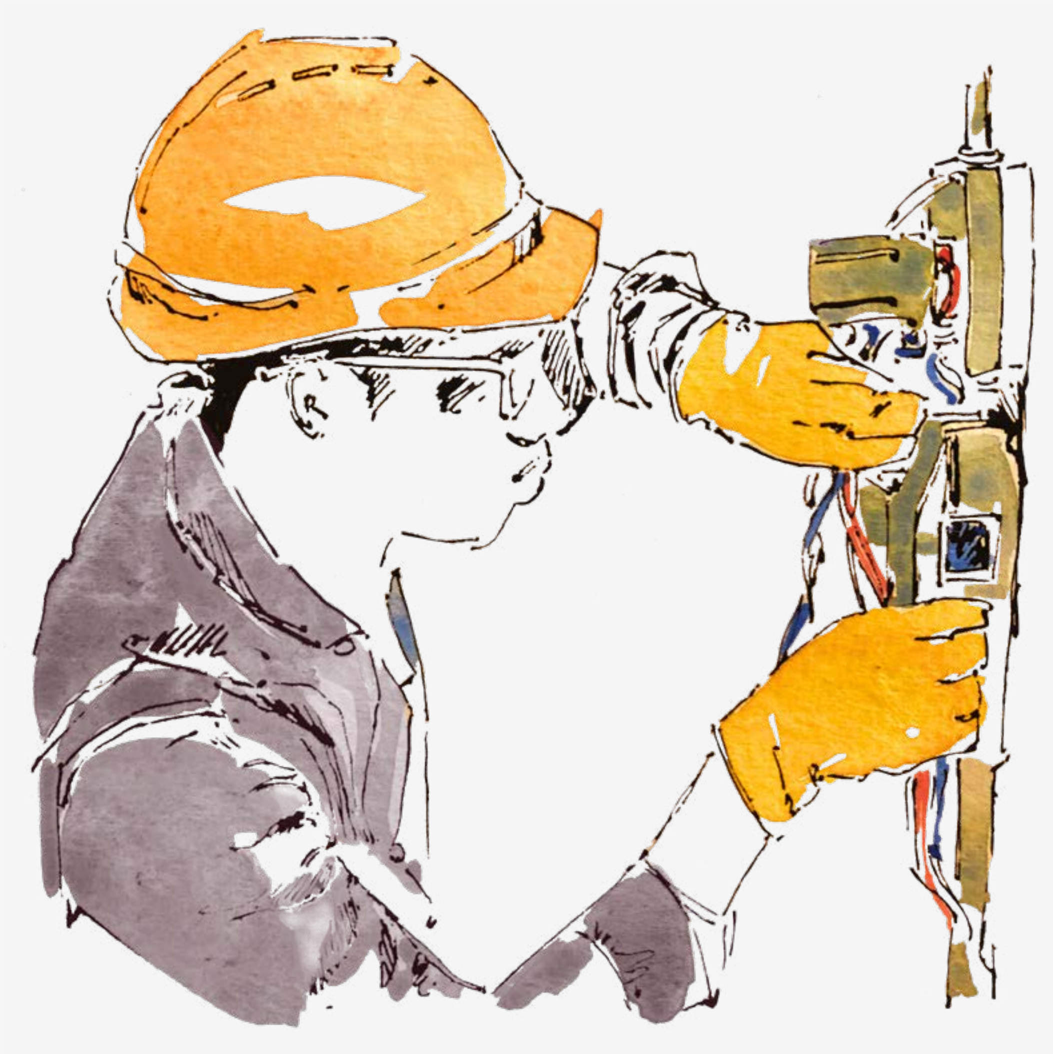
Companies in the financial sector have introduced many initiatives to combat modern slavery. **Lloyds Banking Group** has an extensive risk assessment process in its operations and supply chain. It has approximately 25 suppliers in high-risk geographies, so it maintains a country management team that completes monthly surveillance checks, annual assurance reviews and ad hoc audits.[57] **NatWest Group** has developed risk acceptance criteria for sectors with higher risks of environmental, social and ethical problems. It has also committed to prohibiting or restricting customers with significant human rights violations, including ones relating to forced labour.[58] These initiatives reflect the marked improvement of the financial sector, particularly in the Conformance with Home Office Guidance and 'Find it' sections of the benchmark.

Although 'Fix it' is still the lowest-scoring section of the benchmark for financial sector companies, four companies reported finding modern slavery. These companies span supply chains, portfolios, and customer bases and represent the variety of modern slavery disclosures that financial sector companies can provide.

Aviva and **Legal & General Group** reported finding cases within their supply chains and took significant measures to remedy them.[59] **3i Group** provided a case study from a company within its portfolio. Action, a European non-food discount retailer, makes up a large percentage of 3i's portfolio and profits. Action's due diligence process uncovered a case of child labour in its supply chain, which was swiftly remedied.[60]

NatWest Group's extensive modern slavery training of staff members led to the identification of customers who were in forced labour situations.[61] Ultimately, this discovery led to the uncovering of a human trafficking network by law enforcement. All reporting is valuable because it shows that companies are committed to finding and tackling the causes of modern slavery.

A final factor relevant to the sector's improvement is that this year the benchmark has expanded in scope to include disclosures around the value chain. Currently, financial sector portfolios are not explicitly included in the Modern Slavery Act, and they have also been removed from the CSDDD. CCLA believes that, given the highest risk of modern slavery is seen in portfolio investments, financial sector portfolios should be considered to be within the scope of modern slavery benchmarks.



CASE STUDY
AVIVA

"At Aviva, we are committed to upholding human rights, as outlined by the United Nations Guiding Principles, and we know modern slavery, particularly forced labour, is one of our salient human rights issues. In 2023, we refreshed our risk-based approach to prioritise the assessment and engagement of suppliers who may directly or indirectly employ workers at higher risk of exploitation. Guided by the International Labour Office's 11 indicators of forced labour,[62] we engaged our suppliers to understand their employment practices and the systems they have in place to prevent human rights abuses throughout the employment lifecycle, including during recruitment.

Nevertheless, we remain committed to continuously engaging with our suppliers and conducting site visits where appropriate to highlight and share good practices and ensure appropriate corrective action plans are in place where required.

Adopting a realistic, transparent and risk-based approach allows us to uncover the true challenges within a value chain. We find this requires focused collaboration among diverse stakeholders, including regulators and value chain businesses, to improve systems and protect those at risk of exploitation. We view forced labour as an ongoing risk and are dedicated to raising awareness among our suppliers, conducting due diligence to identify and prevent instances of forced labour, sharing our learning, and using our influence to provide remedies."

Firza Sofya Safira
Sustainable Business Lead

Emerging themes

1. **Improved performance will have been driven by multiple factors, but benchmarking and engagement may have supported it.**

The average benchmark score increased by 6.5%,[63] which supports the observation in last year's report that the quality of reporting is improving over time. While last year's observation was based on similar assessments, we now have a year-on-year comparison specific to the Modern Slavery UK Benchmark.

Clearly there are many drivers of better performance. As already noted, the influence of the CSDDD and CSRD legislation in the EU – within whose scope many companies in the benchmark fall – must not be underestimated. Despite this, we believe the benchmark is playing a strong role in driving performance. Benchmarking is a useful tool for driving transparency and accountability as well as encouraging competition between companies.

The fact that investors were publicly scrutinising modern slavery benchmark scores may have encouraged action, particularly at the bottom end of the benchmark. The chart on page 25 (graph with 2023 scores vs 2024 scores) demonstrates that the most marked increases in scores were in Performance Tiers 3 and 4.

Last year, CCLA committed to engaging the companies assessed as falling within Performance Tiers 4 and 5. We also changed our voting policy to allow us to vote against the directors of companies in Tiers 4 and 5 who had not engaged with us. We know that CCLA was not the only investor in the Find It, Fix It, Prevent It coalition that took this step. Indeed, when we engaged with companies on their 2024 benchmark scores (particularly those in Tier 4), we heard that they had been contacted by other investors concerned about their approach to modern slavery.

Many companies have told us they appreciate the framework as it pushes them to disclose more and because it focuses on outcomes as well as policies and procedures. For instance, Lloyds Banking Group reflects below on the usefulness of the framework.

2. **More companies are disclosing finding modern slavery, suggesting that concerns about transparency around controversial issues in the supply chain are receding.**

This year, 30 companies disclosed finding modern slavery – an increase from 25 in 2023 – which suggests that it is becoming more acceptable to disclose cases. The Find it, Fix it, Prevent it, coalition was established in 2019 with an aim to encourage companies to disclose finding and remedying modern slavery cases. Reports published soon after the Modern Slavery Act came into force were strong on policy and process, but disclosure of cases was rare. It is encouraging, therefore, to see the increase in the number of cases reported.

30
companies
reported uncovering cases of modern slavery

We understand that initially there might be a reluctance from the business community to speak openly about risks and cases of modern slavery, as this might drive controversy, negatively impact ratings or affect cost-of-capital valuations. Nevertheless, from the perspective of investors who recognise the risks are there, it is encouraging to see companies disclosing cases and speaking openly about the steps they have taken to provide remediation, as this shows that the company is managing these risks in a responsible way.

Again, the influence of the EU's reporting requirements will have played a role. Finding and disclosing cases is the first step in providing remediation, which is a key principle of the UNGPs. It is also a requirement of the CSRD and the CSDDD, which are based on the principle of double materiality, which encourages companies to evaluate and disclose information from the perspectives of financial materiality as well as environmental and social impact.

3. Legislation and regulation are still needed to level the playing field.

Consumer-facing companies – those in the consumer staples (average score 48.5) and consumer discretionary (average score 36.6) sectors – have scored well. This is unsurprising given that the most media attention is focused on these sectors and that the role of consumers is still regarded (rightly or wrongly) as a key driver of responsible business practice. But consumer-facing companies are only one part of the economy and this is not the only sector that faces risks of modern slavery in its operations and supply chains.

Consumers are not the only stakeholders that require information on companies' approaches to modern slavery and wider human rights topics. Investors, civil society and governments themselves need these disclosures to understand whether companies are managing the risks in their operations and supply chains effectively.

CASE STUDY
LLOYDS BANKING GROUP

“The CCLA Modern Slavery UK Benchmark is a crucial tool for FTSE 100 companies committed to ensuring they are mitigating the risk of modern slavery across their business operations and supply chain, as well as proactively identifying where modern slavery may be occurring. The benchmark provides a clear framework for identifying, addressing and preventing instances of modern slavery. It encourages companies to identify and address the gaps that may exist in due diligence processes (for example) and, most importantly, to consider how they can do more to protect the most vulnerable workers across their business and supply chain. Ultimately, it fosters a more transparent and responsible business environment when it comes to adhering to the Modern Slavery Act.

We are delighted that we have seen our performance as a Group move up a Tier, which reflects our ongoing efforts to tackle this abhorrent crime across our business and supply chain.”

Charlotte Davis
Group Human Rights Manager,
Lloyds Banking Group

The difference in the benchmark between consumer-facing sectors and those that are business to business or lagging suggests that either new primary legislation or stronger mandatory guidance from the Home Office could play a role in levelling the playing field.

4. **Performance improvements are being driven by financial sector companies addressing the risks in their portfolios.**

Our report last year noted that the financial sector (in particular) and knowledge-based services had scored lower but that these sectors have lower exposure to modern slavery. However, the improvement recorded by the financial sector shows that all companies can actively address forced labour and modern slavery.

Financial sector companies are unlikely to source products manufactured in high-risk geographies. These companies are therefore most likely to be linked to modern slavery via the downstream risks in their investment portfolios. Downstream risks of clients and investment portfolios are out of scope for the Modern Slavery Act and the CSDDD. However, investment companies are now including downstream due diligence activities in their modern slavery statements and human rights disclosures. This suggests we are seeing a step change in practice. The investment sector may increasingly be preparing for legislation to catch up and include obligations to undertake human rights downstream due diligence activities for investment portfolios.

31 companies

improved by one Tier, and four companies improved by two Tiers

Recommendations and looking ahead

Based on the benchmark analysis and emerging themes, the below section provides recommendations for companies, investors and policymakers.

Companies

- Ensure there is strong governance on modern slavery, including responsibility at board level, appropriate committees and structures, and mechanisms to include workers' and relevant stakeholders' perspectives.
- Conduct and disclose detailed operational and supply chain risk assessments that include assessment of forced labour risks across supply chain locations beyond supply chain tier one and, importantly, direct operations.
- Disclose and provide details of suspected cases of modern slavery, the steps that have been taken to provide remediation for victims and the outcomes of this process – including evidence that remediation was satisfactory to the victims.

Investors

- In line with CCLA's own practices, consider voting against the financial statements and annual reports of those companies that remain in Performance Tiers 4 or 5 and have not engaged with CCLA as investors.
- Consider joining collaborative investor engagement programmes such as Find it, Fix it, Prevent it; Investors Against Slavery and Trafficking Asia Pacific; and Votes Against Slavery.
- View cases where evidence of modern slavery is detected as 'normal' rather than de facto evidence of a governance failure. Focus attention on (a) companies that claim not to have found anything (robustness of Find it and Prevent it measures) and (b) the nature of remedial steps when modern slavery (Fix it).

Policymakers

- Fulfil existing government commitments to extend modern slavery reporting to the public sector and to introduce mandatory topics for disclosure, an annual reporting deadline and fines for non-compliance.
- Mandate companies to upload their modern slavery statements to the government's Modern Slavery Statement Registry.[64]
- Legislate on modern slavery disclosures to mandate financial institutions to report on their investing and lending portfolios.
- Publish new guidance setting out the need to report identified forced labour and all remediation activities undertaken. Where no forced labour has been identified, require companies to provide an explanation of the steps they have taken to find it.
- Legislate to create mandatory human rights due diligence expectations and align the UK's human rights expectations with those of our nearest trading partners.
- Exploit the potential of public procurement to ensure that companies which discover and address modern slavery are rewarded.

Companies, investors and policymakers

- Closely monitor developments in legislation on corporate sustainability due diligence in the European Union (EU) and import bans in both the EU and the United States.
- Monitor for the likely publication of new Home Office Guidance over the coming year.

65 companies

improved their performance in comparison to last year's assessment

Looking ahead

CCLA is committed to working to address the scourge of modern slavery, supporting companies in addressing modern slavery risks, and coordinating and developing the Find it, Fix it, Prevent it collaborative investor initiative on modern slavery.

We have developed this benchmark to better understand companies' performance on modern slavery. While we have used it to assess performance and disclosures, the framework also offers a clear way for companies to structure their management processes and their disclosures on modern slavery. Importantly, it provides investors with a tool to help them consider modern slavery when they are forming views on companies, and to guide their active engagement.

CCLA will conduct the Modern Slavery UK Benchmark again next year and assess progress over the year. We intend the benchmark to be a platform for continuous improvement.

We are looking forward to the new Home Office guidance being published and will commit to reviewing the scoring framework in the light of the new guidance in 2025.

Appendix 1: Scoring framework and extended guidance

The table below provides a breakdown of the scoring framework used in 2024. See the end of the table for definitions of the abbreviations used.

Modern Slavery Act compliance and registry

This section of the framework is derived from the 2015 MSA. Therefore, the only data considered in the scoring for this section was the companies' respective MSSs.

Question number	Metric	Corresponding standard(s)	Score range	Notes
1	Did the company include a prominent link to its slavery and human trafficking statement on its homepage?	MSA	0 or 1	The MSA requires that the MSS must be published on each company's website and be in a prominent place on the homepage. For this reason, the benchmark requires companies to link to their statement directly, rather than link to a more general sustainability page.
2	Had the modern slavery statement been uploaded to the Modern Slavery Statement Registry?		0 or 1	This is not a statutory requirement of the MSA. However, the benchmark considers uploading to the registry to be part of the 'transparency of supply chains' that the MSA promotes.
3	Was the statement signed by a director (corporations), a designated member (LLP) or a partner (partnerships)?	MSA	0 or 1	The MSA requires a signature from a director. The benchmark awards this point for a physical signature as this ensures that statements have the appropriate support and approval from senior management, who are best placed to implement changes in the business.
4	Was the statement approved by the board of directors or equivalent management body (except for LLPs)?	MSA	0 or 1	This is a statutory requirement.
5	Did the company provide an explanation of the steps that it had or had not taken to ensure slavery and human trafficking were not taking place in any part of its business and supply/service chain?	MSA	0 or 1	This is a statutory requirement.
6	Did the statement cover the defined fiscal year of 2023?	MSA	0 or 1	This is a statutory requirement.
		Total	**6**	

Conformance with Home Office Guidance on Modern Slavery

This section of the framework is derived from the Home Office Guidance on Section 54 of the MSA (HOG), although note that the law says that the statement 'may' include the content listed below but we have used 'must'. The only disclosure considered for this section of the framework was a company's MSS. If an MSS contained hyperlinks to other disclosures, the hyperlinks were considered to be part of the MSS.

Question number	Metric	Corresponding standard(s)	Score range	Notes
7	To what extent did the company provide information about its structure?	MSA HOG	0 = no information 1 = minimal information 2 = comprehensive	As corporate practice varies, the benchmark has a two-point scale to distinguish between detailed and high-level disclosures. The highest-scoring companies provide a detailed list of all subsidiaries or business units the statement covers.
8	To what extent did the company provide information about its business?	MSA HOG	0 = no information 1 = minimal information 2 = comprehensive	This question seeks to understand what the business does, how it operates and where it operates. This information is crucial for interpreting further disclosures about risk assessment and due diligence processes within operations. Again, the benchmark uses a two-point scale to distinguish between detailed and high-level disclosures.
9	To what extent did the company provide information about its supply/service chains?	MSA HOG	0 = no information 1 = minimal information 2 = comprehensive	Again, the benchmark uses a two-point scale to distinguish between detailed and high-level disclosures.
10	Did the organisation provide information about its policies in relation to modern slavery?	MSA HOG	0 or 1	The benchmark considers many different policy disclosures within the MSS when scoring this question. These can range from a specific modern slavery policy to a human rights policy to a supplier code of conduct. The best practice is to link to these within the MSS.
11	Did the company provide information about its due diligence processes in relation to modern slavery in its business?	MSA HOG	0 or 1	'Business' refers to direct operations, which is considered a separate entity from supply chains. This is because analysis has shown that companies tend to focus their modern slavery efforts on the supply chain. The benchmark's framework gives equal weighting to business operations and the supply chain. Due diligence processes are a critical data point for HOG. Here, the benchmark assesses whether companies have given examples of the due diligence processes they use for their direct operations.
12	Did the company provide information about its due diligence processes in relation to modern slavery in its supply/service chains?	MSA HOG	0 or 1	This question is similarly found in HOG, this time focusing on the supply/service chain. Depending on the business model, it is often assumed that supply/service chains are the highest risk area.

Question number	Metric	Corresponding standard(s)	Score range	Notes
13	Did the company provide information about the parts of its business where there is a risk of modern slavery taking place?	MSA HOG	0 or 1	The benchmark assesses whether companies have disclosed the places within their business that have the highest of for modern slavery. Companies rarely provide information on this topic. Often, they state that their direct operations have a relatively low risk and, comparatively, that their supply chain is where their highest risks are found.
14	Did the company provide information about the parts of its supply/service chains where there is a risk of modern slavery taking place?	MSA HOG	0 or 1	This question seeks to understand how modern slavery could occur in a company's supply chain. Common practice this year was to state high-risk geographies, commodities and labour types.
15	Did the company describe steps it has taken to assess the risk of modern slavery in its business?	MSA HOG	0 or 1	This question looks for details about the risk assessment processes used, rather than merely stating what risk assessments found (assessed in Question 13).
16	Did the company describe steps it has taken to manage the risk of modern slavery in its business?	MSA HOG	0 or 1	This question looks for a description of risk management processes within direct operations. The benchmark considers many actions to be within the scope of risk management. Some examples are training staff or developing whistleblowing mechanisms.
17	Did the company describe steps it has taken to assess the risk of modern slavery in its supply/service chains?	MSA HOG	0 or 1	This question looks for details about the risk assessment processes companies' use to analyse their supply chain. There are many types of risk assessment process, including desk-based analysis, or consultation with civil society organisations operating near affected people.
18	Did the company describe steps it has taken to manage the risk of modern slavery in its supply/service chains?	MSA HOG	0 or 1	This question looks for a description of risk management processes focused on the supply chain. As such, training direct employees is not sufficient for a company to receive a score of 1.
19	Did the company provide information about its effectiveness in eliminating modern slavery from its business or supply chains, measured against such performance indicators as it considers appropriate?	MSA HOG	0 or 1	This question seeks to understand companies' perceptions of their own progress on modern slavery and further steps they can take. The benchmark looks for disclosures around the key performance indicators used, how measurements are made and performance throughout the year. Where measures and figures are given in isolation, for a company to receive the 1 point it needs to be clear that it tracks these measures and figures to determine its effectiveness.
20	Did the company provide information about modern slavery training provided to staff?	MSA HOG	0 or 1	This question seeks evidence that there is modern slavery training available to staff. Best practice examples will provide details about the training provided for different roles and in different geographies.
		Total	**17**	

Find it

This section of the framework measures the quality of companies' efforts to find, assess and measure the risks of modern slavery. As such, it is closely aligned with the requirement to undertake human rights due diligence as set out in the CSDDD, the OECD and the UNGPs.

All disclosures in the public domain were eligible to be considered.

Question number	Metric	Corresponding standard(s)	Score range	Notes
21	Did the company state that it is continuing to map the extent of its operations and supply chains?	BHRRC 4.3	0 or 1	Mapping the supply chain refers to an ongoing process undertaken to understand where products come from and where tier one suppliers' sub-suppliers are located. This process is crucial in combatting modern slavery because visualising the supply chain allows for high-risk areas and groups to be identified. Given the ever-changing nature of business relationships and supply chains, mapping may be conducted on an ongoing basis. The benchmark looks for companies to show that they have started the mapping process and committed to continuing it.
22	Did the company disclose the locations of its tier one suppliers?	BHRRC 1.5 KTC 2.1	0 = no information 1 = partial list of supplier locations (inc. to country or area level) 2 = full list of suppliers with addresses	The benchmark defines tier one as the highest point in the supply chain where labour is applied. Tier two is therefore defined as the suppliers to tier one, and so on. To award the first point, the benchmark requires the locations of suppliers to be specified at the country level as a minimum threshold. To award the second point, the benchmark requires a list of suppliers with addresses. This does not have to cover all suppliers and could focus on a particularly high-risk sector.
23	Did the company disclose the locations of its suppliers beyond tier one?	BHRRC 1.6 KTC 2.1	0 or 1	This question rewards efforts to disclose information about suppliers beyond tier one. Tier two is defined as the suppliers to tier one, and so on. These efforts do not have to cover all suppliers and could focus on a particularly high-risk sector.
24	Did the company provide details of how it analyses the overall supply chain by risk (e.g. in relation to sourcing, geography, commodity, manufacturing and spend)?	BHRRC 1.6 KTC 2.1	0 = no information 1 = minimal information 2 = good information on commodity and geography 3 = informed by site-level analysis	This question seeks to assess the quality of risk assessment processes employed in the supply chain. One point is awarded if the company states the factors that influence its risk assessment process. Two points are awarded for a more detailed discussion of how the named factors, particularly geography and commodity, affect how risk assessments are conducted. It should be noted that for geographical breakdowns, the benchmark looks for analysis to at least the country level. Three points are given to companies that demonstrate how they use information gathered on site and in relevant locales to influence their risk assessment processes.

Question number	Metric	Corresponding standard(s)	Score range	Notes
25	Did the company provide information on the workforce in both its operations and its supply chain?	KTC 2.1	0 = no information 1 = minimal information 2 = detailed breakdown	Given the importance the benchmark places on covering all workers that a company is responsible for, the numbers of workers in operations and the supply chain must both be disclosed for any points to be awarded. Depending on the sector (particularly where contractors or contingent workers are linked to salient risks), companies can receive points for discussing numbers of contractors and contingent labour within their supply chain.
26	Did the company identify recruitment of migrants/ temporary labour as a human rights risk?	KTC 2.1	0 or 1	The benchmark looks for companies to acknowledge that migrants are a strong risk factor for modern slavery.
27	If so, did the company provide details on how migrants are recruited?		0 or 1	Given the higher risk that migrants face, the benchmark rewards companies for disclosing their methods of monitoring migrant/temporary labour and the recruitment practices used to prevent exploitation.
28	Did the company provide details of how the risk assessment of its operations and supply chain was carried out, including which indicators, resources and tools were used and/or which experts, stakeholders and civil society organisations were consulted?	BHRRC 3.6, 4.2, 4.5, 4.6, 4.7 KTC 1.5, 2.2 S2G 19, 20 UNGPRF B2	0 = no information 1 = desk-based analysis 2 = membership of multi-stakeholder initiatives 3 = in dialogue with partners on the ground	This question seeks to understand the maturity of the company's risk assessment process. Whereas Question 24 seeks to understand how companies interact with factors affecting risk, this question assesses the sophistication of the resources that the company has used to come to this conclusion. For financial companies, their risk assessment process within their value chain is also in scope. One point is given for companies who only use desk-based analysis. To receive two points, a company must be a member of one or more multi-stakeholder initiatives. Such initiatives tend to work with local grassroots NGOs, forming an interim stage between direct local dialogue and desk-based analysis. Some examples of multi-stakeholder initiatives are CCLA's own Find it, Fix it, Prevent it, the Ethical Trading Initiative, the Fair Labor Association, Finance Against Slavery and Trafficking, Slave-Free Alliance, and Stronger Together. Three points are awarded for dialogue with partners on the ground. This is the highest-scoring criterion because the UNGPRF specifies that companies should describe how human rights issues have been identified, 'including any input from stakeholders'. A good practice example highlighted in our report comes from Lloyds Banking Group, see page 43. This company has a country management team in India to monitor modern slavery risks within its highest-risk suppliers based currently in India and the Philippines.

Question number	Metric	Corresponding standard(s)	Score range	Notes
29	Did the company disclose its most salient modern slavery risks?	BHRRC 4.1, 4.4, 4.8, 4.9 KTC 2.2 S2G 17 UNGPRF B1	0 or 1	The UNGPRF defines salient human rights risks as 'the human rights at risk of the most severe negative impact through the company's activities and business relationships'. This question scores companies on whether they have disclosed the risks to rightsholders most pertinent to their business, rather than the area of their business where modern slavery is most likely to occur. Salient risks should be described so that readers can readily understand the likelihood and how the risk may occur. For financial companies, salient risks within their value chains are also in scope, so long as they are suitably disclosed.
30	Did the company include a discussion of which supply chain auditors/partners it had appointed, including how it had assured their competence in finding and detecting modern slavery?	BHRRC 3.4 KTC 6.2.4 (modified)	0 or 1	The benchmark assesses the quality of due diligence processes. The failure of social audits has been well documented.[65] This question focuses on companies' disclosures of which audit partners they use and how they assess the partners' competence. There are many mechanisms for assuring competence, such as using specialist human rights auditors, ensuring auditors have undertaken certain qualifications and reviewing third-party auditors to check their effectiveness.
31	Did the company disclose how suppliers were prioritised for audit purposes?		0 or 1	All companies with a supplier audit policy will have a prioritisation process. Some will decide to audit all suppliers providing goods for resale, but others may focus on suppliers that represent only a high or medium risk. This question seeks to understand what that process is, rather than judging its suitability for addressing the risks.
32	To what extent did the company include a discussion of its audit protocols? (This can include when non-scheduled or unannounced audits are used, whether off-site interviews are conducted, and whether associated production facilities (tier two sub-contracted processes) and/or worker dormitories are covered where relevant.)	KTC 6.1	0 = no information 1 = minimal discussion of audit protocols 2 = risk-based use of deep-dive approaches	This question seeks further evidence of the robustness of a company's audit process. To award one point, the benchmark looks for a brief discussion of how audits are conducted and what they assess. To award two points, the benchmark looks for a detailed discussion of the protocols used, including the steps taken to counter audit fraud and how any deep dives are triggered in response to audit findings.
33	Did the company include in its audit protocol any monitoring beyond tier one and/or did its supplier code of conduct include an expectation that monitoring is cascaded down the supply chain?	KTC 6.1	0 or 1	This question seeks to understand whether companies ensure their audit processes are replicated down the supply chain. This may be specified in supplier codes of conduct or similar.

Question number	Metric	Corresponding standard(s)	Score range	Notes
34	Did the company ensure there is a grievance mechanism(s) (its own, third party or shared) available to all workers in its operations and the supply chain to raise human rights-related concerns (including labour conditions) without retaliation?	BHRRC 3.8 ETI KTC 5.3 S2G 35	0 or 1	Given the importance of reporting modern slavery, this question assesses whether grievance mechanisms are open to all workers in both the business and the supply chain.
35	Did the company disclose the number of whistleblowing reports that had been flagged for concern?	BHRRC 3.8 ETI KTC 5.3 S2G 35	0 or 1	This question assesses the efficacy of grievance mechanisms and the transparency of reporting mechanisms. Companies can score a point for stating no whistleblowing cases were flagged.
36	Had the company disclosed finding modern slavery and/or indicators of modern slavery (e.g. the International Labour Office's 11 indicators of forced labour) in its supply chain this year?	UNGPs	0 or 1	The benchmark only awards this point to companies that have explicitly stated that they have found a case of modern slavery in their business, supply chain or value chain. Companies cannot score for saying that there were no incidents. We recognise that some companies struggle to find cases of modern slavery and therefore are unable to score these points. However, there is a great deal of evidence demonstrating that modern slavery likely exists in all companies' supply chains and value chains.[66]
		Total	**23**	

Fix it

This section of the framework covers efforts to provide remedies to victims of modern slavery, as required by the CSDDD, the OECDG and the UNGPs. For financial companies, remedy efforts within their value chains are also in scope.

Question number	Metric	Corresponding standard(s)	Score range	Notes
37	Does the company have a human rights policy which clearly states that it supports the UN Guiding Principles on Business and Human Rights and recognises its duty to respect human rights and provide access to remediation?	UNGPs	0 or 1	The UNGPs are a 'set of guidelines for states and companies to prevent, address and remedy human rights abuses committed in business operations'. Before the CSDDD legislation, they were the foundational framework for determining companies' responsibilities in relation to human rights. The benchmark awards this point to companies that articulate their support for the UNGPs in their policies.
38	Where violations were found, in the words of the UN Guiding Principles on Business and Human Rights, has the company disclosed whether it has 'caused', 'contributed' to or been 'linked to' an adverse human rights impact (modern slavery case)?	UNGPs	0 or 1	The UNGPs require that businesses disclose how they have been linked to adverse human rights impacts as part of their human rights due diligence. Practically, this means the benchmark looks for companies to state that they recognise their responsibility for having caused an issue, or contributing to it or being linked to it.

Question number	Metric	Corresponding standard(s)	Score range	Notes
39	Where violations were found, did the company disclose the steps taken to end and mitigate ongoing risks?	UNGPs	0 = no information 1 = company had taken minimal steps 2 = company had publicly and actively responded	This question seeks to understand how companies approach and disclose their remediation process when violations had been found. The benchmark has a two-point scale to distinguish between high-level disclosures and detailed, public responses. An example of good practice this year comes from Imperial Brands. Its case study on migrant workers in Madagascar presents a clear roadmap of the actions that can be taken to address modern slavery cases.[67]
40	Did the company report outcomes of the remediation process for the victims?	KTC 7.2 UNGPRF C2	0 or 1	The UNGPs stress 'effective grievance mechanisms' and transparency. This question seeks to understand both the remediation process and transparency in reporting the process' outcomes.
41	Did the company provide evidence that remedies were satisfactory to the victims or groups representing the victims?	KTC 7.2 UNGPRF C6	0 or 1	As with Question 40, this question focuses on the efficacy of remediation processes. The benchmark encourages companies to disclose discussions of how they have worked with victims to ensure that remedies are satisfactory to them.
42	Where provision of a remedy was not possible, did the company demonstrate how it had tried to use and increase its leverage with other responsible parties to enable remediation to take place?	IRBC p. 8 S2G 29	0 = no information 1 = minimal information 2 = extensive discussion	The benchmark acknowledges that the provision of a remedy is often challenging because multiple companies may source from a supplier where modern slavery is occurring. To this end, this question rewards companies that have attempted to effect systemic change (beyond the immediate remediation process) for the specific victims involved in the case. To award one point, the benchmark looks for companies to disclose industry initiatives, roundtables and multi-stakeholder initiatives that they have collaborated with to attempt to provide a remedy. Two points are awarded to companies that include an extensive discussion on the initiatives they have worked with and the steps they have taken to drive systemic change. An example of good practice this year comes from Unilever. In September 2023, Unilever partnered with the International Organization for Migration to organise a roundtable conference in Bangkok on ethical recruitment of migrants. In total, 35 representatives from key suppliers in Thailand attended. This conference is a good example of how Unilever has been able to create systemic change by educating suppliers on ethical recruitment practices and receiving their feedback on how it can best support suppliers' efforts. This case study supplemented Unilever's other disclosures on how it had provided remediation where specific cases had been found.[68]
		Total	**8**	

Prevent it

This section covers companies' efforts to prevent the occurrence of modern slavery in their operations and supply chains.

Question number	Metric	Corresponding standard(s)	Score range	Notes
43	Did the company have a corrective action process for its suppliers and potential actions to be taken in case of non-compliance, such as stop-work notices, warning letters, supplementary training or policy revision?	BHRRC 5.6 KTC 7.1	0 or 1	The benchmark looks for companies to disclose the actions that they would take upon the discovery of a suspected case of modern slavery in a supplier. It is good practice for companies to work constructively with suppliers to address the root causes of a case rather than immediately terminate the relationship. Termination often further jeopardises the workforce under the supplier and denies the responsibility for remediation that the UNGPs require.
44	Did the company discuss a responsible exit strategy from a supplier relationship?	KTC 7.1.3	0 or 1	This question follows on from the previous one. The benchmark awards this point to companies that have explicitly stated that exiting a supplier relationship is a last resort. Furthermore, it is good practice for companies to disclose the efforts they have made to ensure that workers are not adversely affected by the decision to terminate the relationship.
45	Had the company integrated the Employer Pays Principle into its recruitment practices?	EPP KTC 4.2	0 or 1	The Employer Pays Principle states that a worker should not have to pay for employment, and that the responsibility for recruitment fees falls to the employer. The benchmark seeks an explicit commitment to this policy, or a statement to this effect.
46	What evidence was there of responsible procurement practices to encourage or reward good labour practices?		0 = no information 1 = policy only 2 = examples given (in addition to 1) 3 = practices informed by anonymous supplier feedback (in addition to 1 and 2)	Responsible purchasing practices are processes enacted to ensure that a company does not put suppliers under undue pressure through its commercial practices. Increased pressure on suppliers increases the likelihood that they will use forced labour. The benchmark uses a three-point scale to assess a company's approach to purchasing practices. One point is awarded for a policy disclosure that sets out how the company's employees should treat its suppliers. The expectation is that suppliers should be treated with respect and in a fair, reasonable way. Supplier codes of conduct often set out the responsibilities placed on suppliers without giving a reciprocal commitment from the business; therefore, they do not automatically qualify for the point. Two points are awarded to companies that provide examples of policies – for example, being a signatory to the Prompt Payment Code or being Living Wage accredited. Three points are given for companies that have a mechanism for suppliers to anonymously give feedback to the company about its purchasing practices. This feedback mechanism is not the same as a whistleblowing mechanism. Examples of where companies have scored three points this year are for membership of the Better Buying initiative or ACT on Living Wages (ACT stands for 'Action, Collaboration, Transformation').[69]

Question number	Metric	Corresponding standard(s)	Score range	Notes
47	Was there a board member or board committee tasked with oversight of the company's modern slavery policies?	BHRRC 2.2 ETI KTC 1.3 S2G	0 or 1	This question rewards companies for disclosing who is directly responsible for overseeing modern slavery in their business.
48	Did the company have a committee, team, programme or officer responsible for the implementation of its modern slavery policies and responding to violations?	BHRRC 2.2 ETI KTC 1.3 S2G	0 or 1	This question focuses on the implementation of modern slavery policies. The benchmark looks for a specific entity that is responsible for the implementation of modern slavery policies. Stating that a company's subsidiaries or business units are responsible in isolation is not enough for the point to be awarded as it does not effectively illustrate where accountability lies for implementation.
		Total	**8**	
		Overall Total	**62**	

Key

BHRRC	Business and Human Rights Resource Centre methodology for assessing Transparency in the Supply Chain (TISC) statements[70]
CSDDD	European Union's Corporate Sustainability Due Diligence Directive[71]
ETI	Ethical Trading Initiative, 'Access to Remedy: Practical Guidance for Companies'[72]
IRBC	International Responsible Business Conduct paper on enabling remediation[73]
KTC	KnowTheChain assessment methodology[74]
MSA	Modern Slavery Act 2015
MSA HOG	Modern Slavery Act Home Office Guidance[75]
MSS	Modern slavery statement
OECD	Organisation for Economic Cooperation and Development
S2G	Stronger Together, 'Tackling modern slavery in global supply chains: a toolkit for business'[76]
UNGPs	United Nations Guiding Principles[77]
UNGPRF	United Nations Guiding Principles Reporting Framework[78]

Appendix 2: Methodology

The assessment team read and assessed the modern slavery statements of the 110 largest UK-listed companies.

The 110 companies comprised the top 100 UK-listed companies by market capitalisation in the UK IMI 100, plus companies that were benchmarked last year that have since dropped out of the top 100. Companies that fall out of scope will remain in the benchmark for two years for the purpose of assessing their ongoing progress. The nature of three of the companies (investment trusts) is such that they do not fall within the remit of the Modern Slavery Act's requirements. As such, they were removed from the benchmark.

The modern slavery statements were accessed via company websites prior to 6 June 2024. Only information in the public domain prior to this cut-off date was considered for the report. Some companies uploaded their modern slavery statements to the public Modern Slavery Statement Registry in response to CCLA engaging with them to say we could not find their statement on the registry. To be fair to companies that had taken this step without prompting, CCLA decided not to award an extra point to companies that had not uploaded their statement to the registry prior to 30 August 2024, when our engagement period formally started.

While creating the scorecards, CCLA used the following as evidence:

- annual reports
- environmental, social and governance (ESG) statements
- human rights policies
- supplier codes of conduct
- any policy documents referred to within the statement itself.

Analysis

The scorecards are made up of five sections, with 62 points available in total. The five sections are:

- Modern Slavery Act compliance and registry (6 points)
- Conformance with the Home Office Guidance (17 points)
- Find it (23 points)
- Fix it (8 points)
- Prevent it (8 points)

The scorecard questions were created using a combination of requirements from the following resources:

- Modern Slavery Act 2015
- Guidance derived from the Modern Slavery Act 2015
- Business & Human Rights Resource Centre
- Ethical Trading Initiative Base Code[79]
- International Responsible Business Conduct[80]
- KnowTheChain
- Stronger Together
- United Nations Guiding Principles on Business and Human Rights
- United Nations Guiding Principles Reporting Framework

Process

For each company, two scorers independently read the available material and each scorer produced a scorecard. Afterwards, the two scorers met to moderate and discuss any points of difference in their scores and arrive at a single conclusive scorecard. This card was emailed to the companies and used in our analysis.

Of the companies assessed, 66 provided written or verbal feedback on their scorecards in September 2024. Where companies could provide additional relevant evidence that was in the public domain prior to 27 September 2024, we took this into consideration and modified the scores. The corrected scorecards were emailed to the companies via the companies' investor relations teams.

Scores

Some questions, such as ones on the extent to which companies had disclosed information on their supply chains, required scores on a scale of 0 to 2 or 0 to 3 points rather than on a binary of 0 or 1 point. It allows for companies that disclosed information on a greater level of detail to receive a higher score.

Performance Tiers

We divided the final scores into four Tiers:

- To qualify for Performance Tier 1, a company needed a score of 50 or more points (over 80% of the total score) and it had to disclose finding modern slavery or its indicators within its supply chain that year.
- To qualify for Performance Tier 2, a company needed a score of between 38 and 49 points (thus gaining between 60% and 80% of the maximum possible score).
- To qualify for Performance Tier 3, a company needed a score of between 26 and 37 points (thus gaining between 40% and 60% of the maximum possible score).
- To qualify for Performance Tier 4, a company needed a score of 25 points or fewer (thus gaining between 0% and 40% of the maximum possible score).

Appendix 3: Companies assessed

Name	GICS sector	GICS industry
3i Group	Financials	Financial services
Abrdn	Financials	Financial services
Admiral Group	Financials	Insurance
Airtel Africa	Materials	Telecommunication services
Anglo American	Materials	Materials
Antofagasta	Materials	Materials
Ashtead Group	Industrials	Capital goods
Associated British Foods	Consumer staples	Food beverage & tobacco
AstraZeneca	Health care	Pharmaceuticals, biotechnology & life sciences
Auto Trader Group	Communications services	Media & entertainment
Aviva	Financials	Insurance
B&M European Value Retail	Consumer discretionary	Consumer discretionary distribution & retail
BAE Systems	Industrials	Capital goods
Barclays	Financials	Banks
Barratt Developments	Consumer discretionary	Consumer durables & apparel
Beazley	Financials	Insurance
Berkeley Group Holdings	Consumer discretionary	Consumer durables & apparel
BP	Energy	Energy
British American Tobacco	Consumer staples	Food beverage & tobacco
BT Group	Communications services	Telecommunication services
Bunzl	Industrials	Capital goods
Burberry Group	Consumer discretionary	Consumer durables & apparel
Carnival	Consumer discretionary	Consumer services
Centrica	Utilities	Utilities
Coca-Cola HBC	Consumer staples	Food beverage & tobacco
Compass Group	Consumer discretionary	Consumer services
Convatec Group	Health care	Health care equipment & services
CRH	Materials	Materials
Croda International	Materials	Materials
Darktrace*	Information technology	Software & services
DCC	Industrials	Capital goods
Dechra Pharmaceuticals	Health care	Pharmaceuticals, biotechnology & life sciences
Diageo	Consumer staples	Food beverage & tobacco
Diploma	Industrials	Capital goods
DS Smith	Materials	Materials
easyJet*	Industrials	Transportation
Endeavour Mining	Materials	Materials
Entain	Consumer discretionary	Consumer services
Experian	Industrials	Commercial & professional services
Flutter Entertainment	Consumer discretionary	Consumer services
Frasers Group*	Consumer discretionary	Consumer discretionary distribution & retail
Fresnillo	Materials	Materials
Glencore	Materials	Materials
GSK	Health care	Pharmaceuticals, biotechnology & life sciences
Haleon	Consumer staples	Household & personal products

Name	GICS sector	GICS industry
Halma	Information technology	Technology hardware & equipment
Hargreaves Lansdown*	Financials	Financial services
Hikma Pharmaceuticals	Health care	Pharmaceuticals, biotechnology & life sciences
Hiscox	Financials	Insurance
Howden Joinery Group*	Industrials	Capital goods
HSBC Holdings	Financials	Banks
IMI	Industrials	Capital goods
Imperial Brands	Consumer staples	Food beverage & tobacco
Informa	Communications services	Media & entertainment
InterContinental Hotels Group	Consumer discretionary	Consumer services
Intermediate Capital Group	Financials	Financial services
International Consolidated Airlines Group	Industrials	Transportation
Intertek Group	Industrials	Commercial & professional services
Investec	Financials	Financial services
J Sainsbury	Consumer staples	Consumer staples distribution & retail
JD Sports Fashion	Consumer discretionary	Consumer discretionary distribution & retail
Kingfisher	Consumer discretionary	Consumer discretionary distribution & retail
Land Securities Group	Real estate	Equity real estate investment trusts (REITs)
Legal & General Group	Financials	Insurance
Lloyds Banking Group	Financials	Banks
London Stock Exchange Group	Financials	Financial services
LondonMetric Property*	Real estate	Equity real estate investment trusts (REITs)
M&G	Financials	Financial services
Marks & Spencer Group	Consumer staples	Consumer staples distribution & retail
Melrose Industries	Industrials	Capital goods
Mondi	Materials	Materials
National Grid	Utilities	Utilities
NatWest Group	Financials	Banks
Next	Consumer discretionary	Consumer discretionary distribution & retail
Ocado Group	Consumer staples	Consumer staples distribution & retail
Pearson	Consumer discretionary	Consumer services
Persimmon*	Consumer discretionary	Consumer durables & apparel
Phoenix Group Holdings	Financials	Insurance
Prudential	Financials	Insurance
Reckitt Benckiser Group	Consumer staples	Household & personal products
RELX	Industrials	Commercial & professional services
Rentokil Initial	Industrials	Commercial & professional services
Rightmove	Communications services	Media & entertainment
Rio Tinto	Materials	Materials
Rolls-Royce Holdings	Industrials	Capital goods
Schroders	Financials	Financial services
SEGRO	Real estate	Equity real estate investment trusts (REITs)
Severn Trent	Utilities	Utilities
Shell	Energy	Energy
Smith & Nephew	Health care	Health care equipment & services

Name	GICS sector	GICS industry
Smiths Group	Industrials	Capital goods
Smurfit Kappa Group	Materials	Materials
Spirax Group	Industrials	Capital goods
SSE	Utilities	Utilities
St James's Place	Financials	Financial services
Standard Chartered	Financials	Banks
Taylor Wimpey*	Consumer discretionary	Consumer durables & apparel
Tesco	Consumer staples	Consumer staples distribution & retail
The British Land Company*	Real estate	Equity real estate investment trusts (REITs)
The Sage Group	Information technology	Software & services
The Weir Group	Industrials	Capital goods
Tritax Big Box REIT*	Real estate	Equity real estate investment trusts (REITs)
Unilever	Consumer staples	Household & personal products
Unite Group*	Real estate	Equity real estate investment trusts (REITs)
United Utilities Group	Utilities	Utilities
Vistry Group*	Consumer discretionary	Consumer durables & apparel
Vodafone Group	Communications services	Telecommunication services
Whitbread	Consumer discretionary	Consumer services
Wise	Financials	Financial services
WPP	Communications services	Media & entertainment

*Companies new to the benchmark
GICS = Global Industry Classification Standard

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Important information

TO FIND OUT MORE

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