

Ethical Consumer: shopping guide to Furniture Shops – research

Note: this research is for Ethical Consumer's guide to Furniture Shops, published in EC203 (June 2023). Ethical Consumer usually publishes its research in a different format on its website. However, this guide trialled a new rating system. The research was therefore collected on word documents, as below.

All research was conducted in April/May 2023.

For any questions about this research, please email: alex@ethicalconsumer.org

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Animals

Animal rights / Animal use		
Company	Amazon	
Date of research	17/4/23	
Sources used	https://www.amazon.co.uk	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal products (0)	Yes: https://www.amazon.co.uk/AmazonBasics-Tall-Executive-Office-Chair/dp/B07J21BBMJ/ref=sr_1_1?crd=1WRIMJPXJCTPB&keywords=leather%2Bfurniture&qid=1681746886&refinements=p_89%3AAmazon%2BBasics&rnid=1632651031&s=kitchen&srefix=leather%2Bfurniture%2Caps%2C122&sr=1-1&th=1	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use	
Company	Argos

Date of research	17/4/23	
Sources used	https://www.argos.co.uk	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal products (0)	Yes, leather: https://www.argos.co.uk/product/3597802?clickSR=slp:term:leather%20sofas%20and%20chairs:1:368:1	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	0
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	B&M	
Date of research	17/4/23	
Sources used	https://www.bmstores.co.uk	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0

Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal products (0)	Yes: couldn't find leather sofa products, but company sells meat etc as food: https://www.bmstores.co.uk/products/food-and-drink/food/cilled/meat-and-poultry	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	0
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	B&Q	
Date of research	17/4/23	
Sources used	https://www.diy.com	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0

Company uses animal products (0)	Yes - leather chair found https://www.diy.com/departments/chelsea-leather-push-back-cinematic-inspired-recliner-chair/7625901331300_BQ.prd	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Didn't search as company scores 0.	0
Total (out of 100)		0
Other potential marks	We use relatively small volumes of leather for a few of our products such as gloves and footwear but we want to make sure it is sourced responsibly. Kingfisher is a member of the Leather Working Group (LWG), which works to improve environmental standards in the leather supply chain and tanning process. This has enabled us to identify the tanneries in our supply chain for our own exclusive brand (OEB) products. 15 of the tanneries that supply leather for our products have been audited by the LWG and 13 of those have achieved a Gold or Silver rating.	

Animal rights / Animal use		
Company	Barker and Stonehouse	
Date of research	18/4/23	
Sources used	https://www.barkerandstonehouse.co.uk/sofas/leather	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are	No	0

secondhand (50)		
Company uses animal products (0)	Yes, leather sofas: https://www.barkerandstonehouse.co.uk/sofas/leather	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	0
Total (out of 100)	0	
Other potential marks		

Animal rights / Animal use		
Company	Bensons for beds	
Date of research	18/4/23	
Sources used	https://www.bensonsforbeds.co.uk	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal products (0)	When Ethical Consumer viewed the Bensons for Beds website on 18/4/23, only faux leather products were found. However, the following statement was found on the company's Terms and Conditions page, which implied that the company did use real leather. <i>Leather</i>	0

	<p><i>products are made from quality hides and may not be uniform in colour or texture and will show natural marks and scars. Colours may also change with age and exposure to sun and other climatic conditions –</i></p> <p>https://www.bensonsforbeds.co.uk/terms-and-conditions</p> <p>The company was also found to use wool: https://www.bensonsforbeds.co.uk/products/staples-and-co-wool-blend-side-sleeper-pillow/</p>	
<p>Reputable and significant third-party criticism relating to animal rights or welfare:</p> <p>a) One criticism (-20) b) Two or more criticisms (-50)</p>	<p>Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.</p>	N/A
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	DFS / Sofology	
Date of research	18/4/23	
Sources used	https://www.dfs.co.uk https://www.sofology.co.uk	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are	No	0

secondhand (50)		
Company uses animal products (0)	<p>Yes, DFS / Sofology were both found to use leather: https://www.dfs.co.uk/leather-sofas/all-leather-sofas?qclsrc=aw.ds&qclid=CjwKCAjw_ihBhADEiwAXEazJmtHCu1ij1W0hVLgAPflgLVbCIBb6eeNAQ_HFbBF_gqWsO6ok4bYWxoC12YQAvD_BwE&qclsrc=aw.ds</p> <p>Sofology: https://www.sofology.co.uk/leather-sofas</p>	0
<p>Reputable and significant third-party criticism relating to animal rights or welfare:</p> <p>a) One criticism (-20) b) Two or more criticisms (-50)</p>	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	0
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	Furniture Village	
Date of research	18/4/23	
Sources used	https://www.furniturevillage.co.uk	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal	Yes – use of leather:	0

products (0)	https://www.furniturevillage.co.uk/sofas-and-armchairs/sofas/leather/	
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	N/A
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	Futon Company	
Date of research	18/4/23	
Sources used	https://www.futoncompany.co.uk	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No policy was found.	0
Company does not use any animal products but has no official policy (80)	The company did not appear to use animal products, but no policy prohibiting this could be found.	80
Company does use animal products but all products are secondhand (50)	N/A	0
Company uses animal products (0)	N/A	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	None found	0
Total (out of 100)		80
Other potential marks		

Animal rights / Animal use		
Company	Habitat	
Date of research	18/4/23	
Sources used	https://www.habitat.co.uk	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal products (0)	Yes, uses leather: https://www.habitat.co.uk/product/3314047	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	0
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	Ikea	
Date of research	18/4/23	
Sources used	https://www.ikea.com	
Criteria	Evidence	Score
Company has a policy not to	No	0

use any animal products / states that it is a vegan company (100)		
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal products (0)	Yes, leather: https://www.ikea.com/gb/en/p/landskrona-3-seat-sofa-with-chaise-longue-grann-bomstad-golden-brown-wood-s79272644/ Animal products such as meatballs were also found: https://www.ikea.com/gb/en/p/huvudroll-meatballs-frozen-40487787/	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	0
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	John Lewis	
Date of research	18/4/23	
Sources used	https://www.johnlewis.com	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0

Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal products (0)	Yes, used leather: https://www.johnlewis.com/furniture-lights/sofas/leather/bailley-range It also had a wide range of animal products for sale as part of its food offering, for example: https://www.johnlewis.com/edinburgh-preserves-trio-of-pate-540g/p1555372	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	N/A
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	Marks and Spencer	
Date of research	18/4/23	
Sources used	https://www.marksandspencer.com	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0

Company uses animal products (0)	Yes, used leather in furniture: https://www.marksandspencer.com/set-of-2-alton-brown-leather-dining-chairs/p/ftp60123052?prevPage=srp Also had a wide range of animal products for sale as part of its food offering: https://www.marksandspencer.com/c/food-to-order/not-just-any-food/mands-brands/select-farms	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	0
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	Next	
Date of research	18/4/23	
Sources used	https://www.next.co.uk	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal products (0)	Yes – https://www.next.co.uk/home-ware/sofas-chairs/darwin-leather-firmer-sit/size-large-sofa-f	0

	abric-vintaged-dark-brown	
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	N/A
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	Oak Furniture Land	
Date of research	18/4/23	
Sources used	https://www.oakfurnitureland.co.uk	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal products (0)	<p>Yes, used leather: https://www.oakfurnitureland.co.uk/category/real-leather-sofas/</p> <p>"We use animal-derived materials, such as leather and wool, in a limited number of our sofa and home accessories products.</p> <p>We are confident that 100% of the leather products used in our supply chain are traceable to the source, and are a by-product from the</p>	0

	<p>meat and dairy industries.</p> <p>We are committed to avoiding leather from regions where land is converted to agriculture at the expense of tropical forest. The region of greatest deforestation associated with cattle rearing is the Amazon biome and the regions that border this are classed as 'leather deforestation risk countries'. We require all our upstream leather suppliers to demonstrate how they exclude leather sourced from cattle reared in the Amazon biome from their supply chains and seek assurance regarding the source of their leather materials including, but not limited to, evidence of the tannery and ultimate slaughterhouse from which our leather materials were derived. This way we can be confident that our leather products are from suppliers that do not contribute to deforestation." [1]</p> <p>However, as the company used animal products it did not receive any marks for this category.</p>	
<p>Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)</p>	<p>Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.</p>	N/A
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use

Company	ScS	
Date of research	18/4/23	
Sources used	https://www.scs.co.uk	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal products (0)	Yes, used leather: https://www.scs.co.uk/sofas/leather-sofas/	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.	N/A
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	Sustainable Furniture	
Date of research	18/4/23	
Sources used		
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0

Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are secondhand (50)	No	0
Company uses animal products (0)	Company used leather, though only on one product (parasols): “Our commercial range also includes leather end caps to protect the fabric where the spars meet the canopy” – https://www.sustainable-furniture.co.uk/commercial-2-5m-square-fsc-parasol	0
Reputable and significant third-party criticism relating to animal rights or welfare: a) One criticism (-20) b) Two or more criticisms (-50)	None found	0
Total (out of 100)		0
Other potential marks		

Animal rights / Animal use		
Company	Warren Evans	
Date of research	18/4/23	
Sources used	https://warrenevans.com	
Criteria	Evidence	Score
Company has a policy not to use any animal products / states that it is a vegan company (100)	No	0
Company does not use any animal products but has no official policy (80)	No	0
Company does use animal products but all products are	No	0

secondhand (50)		
Company uses animal products (0)	<p>Yes, used wool in its mattresses: https://warrenevans.com/mattresses/natural-2000-mattress/double/</p> <p>The company did not appear to use leather.</p>	0
<p>Reputable and significant third-party criticism relating to animal rights or welfare:</p> <p>a) One criticism (-20) b) Two or more criticisms (-50)</p>	<p>Third party criticisms were not searched for as the company already had a score of 0, so couldn't score any lower.</p>	0
Total (out of 100)	0	0
Other potential marks		

Climate

Carbon management & reporting (large companies)			
Company	Amazon		
Sources Used	<p>[1] https://sustainability.aboutamazon.co.uk/</p> <p>[2] https://sustainability.aboutamazon.co.uk/environment/carbon-footprint</p> <p>[3] https://www.theverge.com/2022/8/1/23287351/amazon-climate-change-carbon-emissions-worse-2021</p> <p>[4] https://www.greenpeace.org/usa/news/amazons-climate-pledge-fund-not-credible-without-more-transparency/</p> <p>[5] https://www.latimes.com/business/technology/story/2021-07-26/jeff-bezos-climate-change-amazon-promotes-hoax</p>		
Date of Research	11/04/2023		
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand	N/A	0	60

<p>Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.</p>	<ul style="list-style-type: none"> • Reducing emissions in transportation: “We plan to make half of our shipments net-zero carbon by 2030, and to do that, we are creating a worldwide fleet of zero-emission vehicles.” • Reducing emissions in its own operations: “In 2021, we reached 85 % renewable energy across our operations, and we are on a path to achieve 100 % by 2025”, “Many of our fulfilment facilities throughout the US, Europe and India are powered by on-site solar, where a rooftop installation can power up to 80 % of the facility’s energy use. As of 2021, 115 of our global fulfilment facilities have rooftop solar installations.” • Reducing carbon footprint of the materials used to construct its facilities using concrete designed to have a lower carbon footprint through the use of technology 	30	30
<p>Emissions reporting a) Scope 1, 2 only b) Scope 1, 2, and 3</p>	<p>a) Emissions from Direct Operations (Scope 1) 12.11 MtCO₂e</p> <p>Emissions from Purchased Electricity (Scope 2) 4.07 MtCO₂e</p> <p>b) Emissions from Indirect Sources (Scope 3) 55.36b MtCO₂e</p>	30	a) 10 b) 30

<p>Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050).</p> <p>a) Scope 1, 2 only (20) b) Scope 1, 2, and 3 (30)</p>	<p>The company did not appear to have a target in line with international agreements. Amazon's 'Climate Pledge' involved committing (and encouraging other companies to commit to) "net-zero carbon emissions by 2040—10 years ahead of the Paris Agreement". However, it was not clear whether this included scope 3, and furthermore, it was stated to include 'credible' offsets for 'any remaining emissions'.</p> <p>Regarding SBTi, the company stated it was 'working' on science-based targets.</p>	0	0
<p>Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.</p>	<p>The company was not found to work in developing new fossil fuel projects or doing anything in coal.</p>	0	-100
<p>Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it "carbon neutral"?</p> <p>a) yes b) no</p>	<p>Amazon's Climate Pledge was a headline claim promoted by the company, and included a 'Climate Pledge friendly' label on certain products on its website. The pledge was criticised by Greenpeace for a lack of transparency, and it included an unspecified amount of carbon offsetting. This was considered to be misleading</p>	-30	<p>a) -30 b) 10</p>
<p>Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.</p> <p>a) One criticism (-20) b) Two or more criticisms (-50)</p>	<p>The following was found which showed that the company had credible secondary criticism:</p> <p>a) In a report by NewClimate Institute dated February 2022, titled "Corporate Climate Responsibility Monitor", Amazon was named as falling significantly behind in its targets. It also stated that Amazon's</p>	-50	<p>a)-20 b)-50</p>

	<p>subsidiaries are not included in its carbon tracking and disclosure, and its targets and plans for how it will reduce emissions remain unspecified.</p> <p>b) In an article from the Los Angeles Times dated July 2021, titled "As Jeff Bezos stresses climate change, Amazon promotes books saying it's fake", the company was criticised for continuing to provide a platform for climate change deniers.</p>		
Total (out of 100)		0	

Carbon management & reporting (large companies)			
Company	Sainsbury's > Argos		
Sources Used	<p>[1] Sainsbury's Plan for Better 2021-22 Sustainability Update</p> <p>[2] 2022/23 half year sustainability update</p>		
Date of Research			
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand	N/A	0	60

<p>Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.</p>	<p>Regarding the climate impacts of clothing, Sainsbury's stated that "Our membership of the SAC gives us access to a suite of measurement tools called the Higg Index" which, in part, measures energy use and greenhouse gas emissions in relation to apparel. Regarding past emissions reductions, the company stated in its 2020/21 report that it had achieved a 14% reduction in absolute greenhouse gas emissions within its own operations against a 2018/19 baseline. It outlined some steps that it was taking, e.g. 79% of supermarkets fully updated with LED lighting (with an aim of 100% by end of 2021); and trialling electric fridge trailers. The report did not discuss in any detail how it planned to cut supply chain emissions. However, the company did elsewhere have reporting and policies that covered timber, palm oil, soy and other high impact products elsewhere, for example in its CDP Climate Change Disclosure.</p> <p>The company also owned Sainsbury's Bank. Its 2021 CDP Disclosure mentioned emissions related to assets held by Sainsbury's bank. Neither the 2021 nor 2022 reports discussed the 'Sainsbury's Energy' brand, yet this was expected as the brand was fully operated by E.ON Next.</p> <p>As the company was a significant retailer of meat and dairy, it was also expected to have policies on deforestation from these products. Its CDP Disclosure stated: "We use beef as a primary ingredient and as a secondary ingredient in our own brand products. The vast majority</p>	30	30
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	<p>(94.8%) of our whole beef is sourced from the UK or Ireland. Only a small proportion (5.2%) is sourced from Brazil, Uruguay, and Argentina. We have traceability to 100% of the abattoirs in Brazil that supply beef into our corned beef SKUs." With regards to soy as animal feed, it stated: "We have worked to better understand the supply chains of the soy used as animal feed for our own brand proteins. This has improved our understanding of the key sourcing areas, the infrastructure in place and the dynamics and ability of the supply chain to respond to supply disruption. We have also researched alternatives to soy for animal feed to understand the potential for using other sources of feed."</p> <p>This was considered to constitute a credible and detailed enough discussion of how it had cut emissions in the past and would continue to do so.</p>		
<p>Emissions reporting a) Scope 1, 2 only b) Scope 1, 2, and 3</p>	<p>a) Scope 1&2: 818,161 tCO2e</p> <p>b) It had not reported scope 3 emissions since 2018/19, with the figure stated as "n/a" on its 'sustainability update' and annual reporting. Companies were expected to report emissions annually.</p>	10	a) 10 b) 30
<p>Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050).</p>	<p>The company's target was to be net-zero in scopes 1 & 2 by 2035 and to reduce scope 3 emissions by 30% by 2030. Ethical Consumer expected companies to detail specific reductions across all three scopes, but Sainsbury's targets</p>	30	30

a) Scope 1, 2 only (20) b) Scope 1, 2, and 3 (30)	were accepted because they had been approved by the SBTi.		
Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.	The company was not found to work in developing new fossil fuel projects. It did however continue to retail petrol.		-100
Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”? a) yes b) no	None	10	a) -30 b) 10
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.	None		-30
Total (out of 100)		80	

Carbon management & reporting (large companies)	
Company	B&M (B&M European Value Retail S.A)
Sources Used	[1] https://www.bandmretail.com/esg/en/vironment [2] https://www.bandmretail.com/sites/bmstores/files/reports/2022/2022-tcf-report.pdf

	[3] https://www.bandmretail.com/sites/bmstores/files/reports/2022/2022-esg-report.pdf		
Date of Research	12/04/2023		
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand	N/A	0	60
Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.	<p>Regarding energy efficiency in its stores:</p> <p>“In FY21, we began trailing a BEMS in several existing stores, allowing us to measure energy consumption more accurately and have control over improving energy efficiency by reducing usage.”</p> <p>“All new stores are now opened with energy-efficient LED lighting, which typically draws up to 85% less electricity than conventional lighting....Around 25% of the B&M UK estate is currently fitted with LED lighting, and we will continue rolling this out in FY23”</p> <p>Regarding transportation:</p> <p>“Improving efficiency of transport fleet through increasing capacity of trailers, using modern engines etc</p>	0	30

	<p>The energy efficiency measures listed above were not considered to be adequately significant. No mention was made in investment or use of renewable energy sources.</p> <p>Furthermore, as the company was a retailer of food and clothing it was expected to include discussion points on the carbon impacts of these industries (fabric production, agriculture etc.), which were not found in its reports.</p>		
<p>Emissions reporting</p> <p>a) Scope 1, 2 only</p> <p>b) Scope 1, 2, and 3</p>	<p>a) Scope 1: 51,108 tCO₂e</p> <p>Scope 2 (location based): 45,649 tCO₂e</p> <p>b) Scope 3 1,394,380 tCO₂e</p>	30	<p>a) 10</p> <p>b) 30</p>
<p>Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050).</p> <p>a) Scope 1, 2 only (20)</p> <p>b) Scope 1, 2, and 3 (30)</p>	<p>B&M made the following statements regarding its emissions reduction target:</p> <p>“We have committed to an absolute reduction of our operational (Scope 1 and 2) emissions by 25% by 2030 (from a 2020 baseline). This reduction pathway is aligned with the SBTi well-below 2°C scenario</p> <p>The SBTi have also validated our short-term Scope 3 target, which is based on engagement with our suppliers. We aim to have 67% of our suppliers (based on spend) set science-based targets by 2027, as per the SBTi guidelines.</p> <p>As of July 2022, we are aware that only 1.5°C aligned targets will be accepted by the SBTi and plan to review our targets in five years to align with the latest criteria.”</p>	30	30

Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.		0	-100
Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”? a) yes b) no		10	a) -30 b) 10
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.		0	-30
Total (out of 100)		70	

Carbon management & reporting (large companies)			
Company	Kingfisher plc > B&Q		
Sources Used	[1] https://www.kingfisher.com/content/dam/kingfisher/Corporate/Images/RB-Report-2022/Kingfisher-plc-RB-Performance-Data-Appendix-2021-22.pdf [2] https://www.kingfisher.com/content/dam/kingfisher/Corporate/Images/RB-Report-2022/Kingfisher-plc-Responsible-Business-Report-2021-22.pdf		
Date of Research	12/04/2023		
	Evidence/evaluation	Score	Score out of

<p>Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand</p>	<p>No</p>		<p>60</p>
<p>Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.</p>	<p>Regarding energy efficiency in buildings:</p> <p>“During 2021/22, we invested £19.6 million in energy efficiency projects including the installation of LED lighting, building energy management systems and insulation and heating improvements</p> <p>We buy electricity from zero carbon sources, supported by Guarantee of Origin certificates. This now covers our operations in the UK, Iberia, Poland, Romania and France – 100% of purchased electricity. We are exploring options to guarantee renewable electricity supplies over the long term such as corporate Power Purchase Agreements. We are also investing in on-site renewable generation. We’ve installed solar PV panels on 29 stores.”</p> <p>It also discussed installing heat pumps in some of its stores.</p> <p>Regarding transportation it stated:</p> <p>“We are reducing emissions from our dedicated delivery fleets by switching to more efficient and lower carbon vehicles, training drivers, improving route planning and maximising fill rates.”</p> <p>Regarding energy consumption of product use:</p>	<p>30</p>	<p>30</p>

	<p>“Around 40% of our scope 3 emissions come from customer use of our products, such as light bulbs and energy-using appliances. By improving energy efficiency, we can reduce emissions and help customers save on their energy bills.”</p> <p>Regarding Supply Chain emissions:</p> <p>“52% of our carbon footprint comes from the sourcing and manufacture of our products. We’re working with suppliers to reduce this through the sustainable sourcing of raw materials and by encouraging improvements in manufacturing. We are particularly focused on OEB including higher impact products such as peat and plastics and we have plans to significantly reduce carbon from these products over the next three years”</p>		
<p>Emissions reporting a) Scope 1, 2 only b) Scope 1, 2, and 3</p>	<p>Scope 1 total tonnes CO2e 153,133 Scope 2 total (location-based) tonnes CO2e 105,056 Scope 3 total tonnes CO2e 17,185,040</p>	30	a) 10 b) 30
<p>Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050). a) Scope 1, 2 only (20) b) Scope 1, 2, and 3 (30)</p>	<p>Targets of 37.8% reduction by 2025 and net-zero for operations (scope 1 and 2) by the end of 2040</p> <p>It stated “in 2021, our targets were approved by the Science Based Targets initiative confirming that they align with the goal of the Paris Climate Agreement to keep warming to 1.5°C.”</p>	20	30
<p>Fossil Fuels: Works in developing new extraction fossil fuel projects,</p>		0	-100

building new fossil fired power stations or in doing anything with coal.			
Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”? a) yes b) no		10	a) -30 b) 10
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.		0	-30
Total (out of 100)		90	

Carbon management & reporting (large companies)			
Company	Barker & Stonehouse		
Sources Used	https://www.barkerandstonehouse.co.uk/sustainability		
Date of Research	12/04/2023		
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand	N/A	0	60

<p>Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.</p>	<p>The company stated:</p> <p>“We aim to reduce our carbon output a further 25% by 2025.”</p> <p>And listed the following actions it was taking:</p> <p>“We will continue to support the Trees4Trees reforestation initiative to promote sustainable forestry.</p> <p>We will continue to plant a tree for each delivery we make to a customer’s home.</p> <p>By 2025, we aim to transition as many of our vehicles to electric or HVO as possible.</p> <p>We are exploring options for all of our stores to use renewable energy tariffs.</p> <p>We will continue developing our delivery routing technologies to ensure optimum fuel efficiency.</p> <p>We will continually develop our range of sustainable products.</p> <p>We will continue to design our stores with the environment in mind. In fact, our new Gateshead site will be the most eco-friendly furniture store in the UK!</p> <p>We will continue to recycle at least 90% of the packaging from deliveries we make, and identify opportunities to improve this further.</p> <p>We will install electric car charging points at new stores.</p> <p>We will continue to carry out onsite energy audits to reduce gas and electricity usage.</p>	<p>10</p>	<p>30</p>
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	<p>Where it's not possible to reduce our carbon output, we will continue to carbon offset through a selection of internationally recognised projects.</p> <p>We will work with our key suppliers to reduce our Scope 3 emissions and encourage more responsible and sustainable practices within their operations.”</p> <p>The discussion provided sufficient detail and data to quantify the above, to demonstrate it had a credible plan to achieve emissions reductions not relying on offsetting. As a medium-sized company that was taking some positive steps, it received 10 points.</p>		
<p>Emissions reporting a) Scope 1, 2 only b) Scope 1, 2, and 3</p>	<p>None</p>	0	<p>a) 10 b) 30</p>
<p>Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050). a) Scope 1, 2 only (20) b) Scope 1, 2, and 3 (30)</p>	<p>The company stated “we aim to reduce our carbon output a further 25% by 2025”, however no figures or baseline year were provided.</p>	0	30
<p>Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.</p>		0	-100
<p>Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”? a) yes b) no</p>		10	<p>a) -30 b) 10</p>

Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.		0	-30
Total (out of 100)		20	

Carbon management & reporting (large companies)			
Company	Bensons for Beds		
Sources Used	https://www.bensonsforbeds.co.uk/content/pages/sustainability/pdf/bensons-together-strategy.pdf		
Date of Research	12/04/2023		
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand	N/A		60
Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.	The company listed the following actions it was taking: <ul style="list-style-type: none"> - Improving reporting and targets - move to a 100% electric (EV) and hybrid company car (CC) scheme 	10	30

	<ul style="list-style-type: none"> - We plan to remove gas heating from our portfolio by 2034 and we'll be starting now by choosing new sites with no natural gas. - By 2035 we'll have a delivery fleet made up of low carbon options such as electric. <p>The actions listed were not considered to be adequate. For example, there was no mention of using renewable electricity. As a medium-sized company that was taking some positive steps, it received 10 points.</p>		
Emissions reporting a) Scope 1, 2 only b) Scope 1, 2, and 3	<p>The company stated its total emission and broke this into scopes by percentage:</p> <p>“Currently, our carbon footprint totals 100,320 tCo2e”</p> <p>Of which</p> <p>Scope 1 - 7.3% Scope 2 - 2.2% Scope 3 - 90.5%</p>	30	a) 10 b) 30
Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050). a) Scope 1, 2 only (20) b) Scope 1, 2, and 3 (30)	<p>The company listed the following targets, however it was not clear to what extent the targets relied on offsetting and did not appear to have SBTi approval:</p> <p>Net zero by 2035 Scope 1 emissions (gas, fuel and fugitive emissions)</p> <p>Net zero by 2030 Scope 2 emissions (electricity emissions)</p>	0	30

Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.	0		-100
Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”? a) yes b) no	0	10	a) -30 b) 10
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.	0		-30
Total (out of 100)		40	

Carbon management & reporting (large companies)			
Company	DFS		
Sources Used	[1] https://www.dfs.co.uk/content/planet-commitments [2] https://www.dfscorporate.co.uk/media/59917/ESG-2022-Planet.pdf		
Date of Research	17/04/2023		
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100%	N/A		60

renewable energy / solar panels / second-hand			
<p>Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.</p>	<p>The company stated:</p> <p>“In last year’s Annual Report, we stated our ambition to submit a roadmap to the SBTi by July 2022 but upon review of the model and the scale and nature of the changes needed, felt we could not provide a tenable roadmap to deliver the absolute reductions we are aiming to achieve. Therefore, we made a commitment to the SBTi to submit within the next 24 months and will use that time to develop a credible, robust and practical carbon reduction pathway.</p> <p>In the interim, we are proud to be working with the Centre for Climate Change innovation who is partnering with us on this specific challenge to develop new materials in our products”</p> <p>“Some of the clearer pathways to carbon reduction have already been implemented. All of our showrooms, central distribution centres and manufacturing sites are now using 100% green energy and we are committed to removing all gas boilers from our showrooms by 2025. The Group has undertaken a project to introduce smart connected infrastructure using machine-learning algorithms linked to our heating, cooling and lighting assets to reduce the carbon footprint of our estate in excess of 25%. This has been rolled out to over 100 sites and a further 35 sites are still to be completed.”</p>	0	30

	The measures listed above were not considered to be adequately significant.		
Emissions reporting a) Scope 1, 2 only b) Scope 1, 2, and 3	Direct emissions Scope 1 16,215 TCO2e Indirect emissions Scope 2 location based 5,828 TCO2e Total Scope 3 emissions 439.2 KTCO2e	30	a) 10 b) 30
Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050). a) Scope 1, 2 only (20) b) Scope 1, 2, and 3 (30)	The company stated: “We will reduce our Scope 1 CO2 emissions by a minimum of 10% by Dec 2023. An absolute reduction in our direct emissions is an essential first step to model the changes needed from our suppliers. We’re on track to deliver a full 10% reduction by 2023. Carbon roadmap Science-based targets submitted for approval by SBTi by July 2024. We have sent our commitment to SBTi but have delayed sharing our reduction roadmap for approval.” As the target only related to scope 1, and had not yet been approved by the SBTi, it was not considered sufficient	0	30
Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.			-100

Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”? a) yes b) no		10	a) -30 b) 10
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.			-30
Total (out of 100)		40	

Carbon management & reporting (large companies)			
Company	Furniture Village		
Sources Used	https://www.furniturevillage.co.uk/sustainability-policy.html		
Date of Research	17/04/2023		
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand	N/A		60
Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.	The company listed the following action relating to its carbon footprint on the sustainability page of its website: “Our company car fleet is moving to electric. And, as part of our	0	30

	<p>commitment to an electric car fleet, we've installed electric car charging points at all 54 Furniture Village stores and 12 fulfilment centres nationwide.”</p> <p>This was not considered sufficient to constitute a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.</p>		
<p>Emissions reporting</p> <p>a) Scope 1, 2 only b) Scope 1, 2, and 3</p>	No emissions reporting	0	<p>a) 10 b) 30</p>
<p>Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050).</p> <p>a) Scope 1, 2 only (20) b) Scope 1, 2, and 3 (30)</p>	<p>The company stated:</p> <p>“We've signed up to the British Retail Consortium Climate Action Roadmap, the retail industry's commitment to reach net zero carbon emissions by 2040.”</p> <p>This was not accepted as a target as it was not quantified, nor was it clear whether the commitment would rely on carbon offsets.</p>	0	30
<p>Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.</p>		0	-100
<p>Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”?</p> <p>a) yes b) no</p>		10	<p>a) -30 b) 10</p>
<p>Secondary criticism: Has been subject to credible secondary</p>			-30

criticism on what it is doing on the climate.			
Total (out of 100)		10	

Carbon management & reporting (large companies)			
Company	Futon Company (turnover 15m)		
Sources Used	https://www.futoncompany.co.uk/redundant/energy-and-sustainability.html		
Date of Research	17/04/2023		
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand			60
Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.	<p>The following statements were found relating the company's carbon emissions</p> <p>"The company wishes to reduce its energy consumption to less than 10,000 KWH per million pounds (£1,000,000) of turnover."</p> <p>1. As equipment becomes due for replacement the company will invest in low consumption replacements.</p> <p>2. Heating in the workplace and retail stores will not exceed 21c</p>	0	30

	<p>3. Air conditioning will not be installed.</p> <p>4. All display lighting by LED is the company plan for 2016.</p> <p>This was not considered sufficient to constitute a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.</p>		
<p>Emissions reporting</p> <p>a) Scope 1, 2 only</p> <p>b) Scope 1, 2, and 3</p>	No emissions reporting	0	<p>a) 10</p> <p>b) 30</p>
<p>Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050).</p> <p>a) Scope 1, 2 only (20)</p> <p>b) Scope 1, 2, and 3 (30)</p>	No targets found	0	30
<p>Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.</p>		0	-100
<p>Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”?</p> <p>a) yes</p> <p>b) no</p>		10	<p>a) -30</p> <p>b) 10</p>
<p>Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.</p>			-30
Total (out of 100)		10	

Carbon management & reporting (large companies)			
Company	IKEA		
Sources Used	[1] IKEA Sustainability Report FY22 [2] IKEA Climate Report FY22		
Date of Research			
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand	N/A	0	60
Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.	Regarding the use of renewable energy in own operations, the company stated: "To become climate positive, we're striving towards 100% renewable energy for all IKEA operations (stores, warehouses, factories, offices and other operations) in every market. In FY22, 24 IKEA markets are consuming 100% renewable electricity (the same number as in FY21, but a slight difference in which countries reached 100%). For heating and cooling, only five IKEA markets are almost at 100%." "Our work towards consuming 100% renewable energy across IKEA retail and other operations continued in FY22. The total renewable energy share for IKEA retail and other	30	30

	<p>operations is now 64% compared to 57% in FY21. Twenty-four IKEA retail markets are now consuming 100% renewable electricity. For IKEA retail and other operations, we've managed to secure 100% renewable electricity in Austria and Spain (mainland), and made significant progress in China (from 8% in FY21 to 98% in FY22)."</p> <p>"We also managed to increase the share of renewable electricity in production from 52% in FY21 to 64% in FY22. In FY21, we launched a programme to enable the purchase of renewable electricity for our suppliers. The initial focus has been on the three markets where the climate footprint from electricity consumption was the highest – China, India and Poland. The programme is showing good results, and we'll roll it out to additional markets in FY23."</p> <p>Regarding investing in renewable energy development, the company stated "The Tianjin Dongli IKEA store in Northern China will be one of the first IKEA stores to generate 100% of the electricity it needs. Over 22,400 m² of solar panels have been installed, which will provide the store with 100% renewable electricity – with extra electricity exported back into the city's power grid."</p> <p>Regarding reducing the footprint of product and materials transportation, the company stated that In FY22, IKEA made 2 million shipments globally, causing 1.3 million tonnes CO₂ eq of GHG emissions. However, they reduced total emissions by 8% compared to FY17, even with a 12% increase in transport. The relative emissions per shipment decreased by 11% to 19 g CO₂ eq per tonne km</p>		
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	<p>transported compared to FY21 and 18% less than FY17. This was due to using more ocean and land intermodal transportation, optimising loading, and using biofuels for ocean transportation, which decreased emissions by 4%.</p> <p>Regarding reducing supplier emissions, the company stated "Between FY21 and FY22, the use of renewable energy in the production of IKEA products increased from 46% to 50%, with an additional 111 suppliers achieving 100% renewable electricity consumption, moving the total to 268 suppliers."</p> <p>Regarding reducing the carbon footprint of agriculture and of forestry, the company stated "Improving forestry and agriculture in IKEA sourcing areas: Actions by the IKEA business to improve forests or agricultural practices for the total surroundings/landscape where we source raw materials. The possibility to follow up on this impact will be enabled through the Land Sector and Removals Guidance by GHG Protocol."</p> <p>Regarding reducing the carbon footprint of meat and dairy, the company stated that it was making efforts to promote its plant-based food offerings to increase share of plant based food sold.</p> <p>Regarding reducing the carbon footprint of fabric production, the company had several targets for increasing the use of recycled fabrics.</p> <p>Ikea included detailed breakdowns of the carbon footprint of different materials and activities in different areas of its business, from production, to transport, operations, and product use.</p>		
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Emissions reporting a) Scope 1, 2 only b) Scope 1, 2, and 3	The company's scope 1 emissions were reported to be: 84,168 tonnes CO2 eq The company's scope 2 emissions were reported to be: 456,110 tonnes CO2 eq The company's scope 3 emissions were reported to be: 28,805,269 tonnes CO2 eq	30	a) 10 b) 30
Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050). a) Scope 1, 2 only (20) b) Scope 1, 2, and 3 (30)	The company had the following targets for reducing its emissions: “Inter IKEA Group commits to reduce scope 1 & 2 GHG emissions 80% compared to FY16” by 2030 "The overall goal is, by FY30, to reduce the absolute GHG emissions from the IKEA value chain by at least 15% compared to FY16" Ikea’s Scope 1 & 2 target was accepted, however its scope 3 target was considered inadequate.	20	30
Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.			-100
Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”? a) yes b) no	The Corporate Climate Responsibility Monitor 2022 report stated: "IKEA's headline climate pledge is to become “climate positive” by 2030, but this includes only a 15% emission reduction commitment. Up to 85% of IKEA's climate positive target could be realised through non-permanent removals and contentious avoided emissions."	-30	a) -30 b) 10

	<p>It also noted: "IKEA pursues a broad range of emission reduction measures, and its net-zero target for 2050 includes a commitment to deep emission reductions. However, the integrity of IKEA's overall climate strategy is undermined by the company's potentially misleading headline pledge to be climate positive by 2030."</p> <p>Ikea was therefore marked down 30 points for its potentially misleading headline claim, however it was not also marked down for secondary criticism since the criticism related only to the potentially misleading claim.</p>		
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.			-30
Total (out of 100)		50	

Carbon management & reporting (large companies)			
Company	John Lewis		
Sources Used	https://www.johnlewispartnership.co.uk/content/dam/cws/pdfs/Juniper/ethics-and-sustainability/Progress-Report-2022/Ethics-and-Sustainability-Report-2021_22.pdf		
Date of Research	24/04/23		
	Evidence/evaluation	Score	Score out of

<p>Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand</p>	<p>N/A</p>		<p>60</p>
<p>Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.</p>	<p>In the company's Ethics & Sustainability Report 2021/22, it stated: "While we have long invested in reducing the carbon footprint of our physical estate and transportation – which is why we have an existing pledge to reach net zero within our operations by 2035 – with most of our carbon footprint expected to come from our supply chain, we know we need to do more. That's why, in 2021, we committed to setting science-based targets and developing a roadmap to rapidly reduce our entire carbon footprint within both our own business and our global supply chains." It talked about its progress running its truck fleet on biomethane, electrification of vehicles, and upgrading refrigeration to types with significantly lower global warming potential (GWP) than conventional refrigerant gases.</p> <p>Ethical Consumer expected supermarkets to discuss deforestation adequately in relation to climate-impacts. The company discussed its role in relation to deforestation and had a target for deforestation-free sourcing in all our Waitrose own-brand products by 2025.</p>	<p>30</p>	<p>30</p>
<p>Emissions reporting</p>	<p>Scope 1: 138,080 tCO₂e</p>	<p>10</p>	

a) Scope 1, 2 only b) Scope 1, 2, and 3	Scope 2: 117,694. For Scope 3 emissions it stated: "Measuring the carbon footprint of our supply chain is extremely complex. For example, we are currently allocating carbon emissions for the products we sell." The company did not report its scope 3 targets		a) 10 b) 30
Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050).	Net zero carbon emissions across our entire operations by 2035. However, this target was not accepted as it was not clear what proportion would rely on offsetting	0	30
Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.		0	-100
Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”? a) yes b) no		10	a) -30 b) 10
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.			-30
Total (out of 100)		50	

Carbon management & reporting (large companies)	
Company	M&S
Sources Used	[1] https://corporate.marksandspencer.com/sites/marksandspencer/files/mar

	ks-spencer/sustainability-at-M-S/sustainability-report-2022.pdf [2] https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/planet-a/mns-greenhouse-emissions-and-climate-change-performance-report.pdf		
Date of Research	24/04/23		
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand			60
Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.	<p>The company discussed moving away from offsets to focus on value chain emissions;</p> <p>“By focusing on energy efficiency, sourcing renewable electricity, and purchasing carbon offsets for our residual emissions, we have been carbon neutral in our own operations since 2012.</p> <p>Following consultation with experts, we’re changing our approach and launching a new climate innovation fund – to support innovation that will remove emissions across our supply chain. The investment we have historically made in offsetting our Scope 1 and 2 greenhouse gas emissions will be redirected into the new innovation fund. The Climate Innovation Fund will invest in projects in our value chain alongside our trusted supplier partners, in our</p>	30	30

	<p>own operations and, where appropriate, to help identify solutions for industry-wide climate-related challenges.”</p> <p>This was considered to be a positive step away from offsetting.</p> <p>The company also mentioned refrigerants and deforestation, which were important areas of impact for supermarkets.</p> <p>We have reduced GHG emissions linked to refrigeration by 72% against our 2006/07 baseline, almost hitting our 2025 target of an 80% reduction. Refrigeration emissions were up in 2021/22 against the previous year, because maintenance of many refrigerant systems that has been paused during Covid-19 resumed. Because refrigeration gas leakage (and therefore GHG emissions) is measured by the amount of refrigerant required to top up systems, this figure was higher this year as more systems were serviced as Covid-19 restrictions were eased.</p> <p>We continue to prioritise reducing emissions from refrigerants as part of our wider net zero target, but we will no longer report annually against this target.</p> <p>To help tackle the challenge of deforestation seen as a result of soy production, we’ve strengthened our previous commitment and will now ensure 100% of</p>		
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	soy used in animal feed is sourced from verified physically certified deforestation- and conversion-free supply chains by 2025/26.		
Emissions reporting a) Scope 1, 2 only b) Scope 1, 2, and 3	Total Location-based Scope 1 and Scope 2 emissions 314	10	a) 10 b) 30
Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050).	We have set a new near-term science-based target to reduce carbon emissions by 55% against our new baseline (financial year 2016/17) of 5.7 million tonnes of CO2 equivalent (CO2 e) by 2030.	30	30
Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.			-100
Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”? a) yes b) no		10	a) -30 b) 10
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.			-30
Total (out of 100)		80	

Carbon management & reporting (large companies)			
Company	Next		
Sources Used	https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/corporate-responsibility/cr-2023-environment.pdf		
Date of Research	24/04/23		
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand	N/A		60
Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.	<p>The company listed the following actions it was taking to reduce emissions:</p> <p>“Work with our suppliers to reduce the environmental impacts of the products we sell</p> <ul style="list-style-type: none"> • Improve energy efficiency and identify further opportunities to reduce energy use in our buildings • Work to increase the amount of waste diverted for recycling and identify opportunities to minimise the waste produced • Increase the efficiency of our owned delivery fleet, including the introduction of alternative fuels • Offer services for customers that make use of their products when they no longer need them 	30	30

	<ul style="list-style-type: none"> Identify opportunities to further improve the sustainability of our packaging and reduce its use” 		
Emissions reporting a) Scope 1, 2 only b) Scope 1, 2, and 3	Scope 1 42,616 TCO ₂ e Scope 2 – Location Based 47,334 Scope 3 – The company reported scope 3 emissions broken down by category	30	a) 10 b) 30
Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050).	The company had the following targets for reducing emissions Reduce Scope 1 and 2 absolute carbon emissions by 55% by 2030 against a 2016/17 baseline Reduce Scope 3 carbon emissions by 40% by 2030 against a 2019/20 baseline per £1m sales Our Scope 1, 2 and 3 carbon reduction targets have been set to be in alignment with the Science Based Target Initiative (SBTi) footprint approach and methodology.	30	30
Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.		0	-100
Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”? a) yes b) no		10	a) -30 b) 10

Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.		0	-30
Total (out of 100)		100	

Carbon management & reporting (large companies)			
Company	Oak Furniture Land		
Sources Used	https://www.oakfurnitureland.co.uk/page/sustainability.html		
Date of Research	24/04/23		
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg all vegan / providing 100% renewable energy / solar panels / second-hand	N/A		60
Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.	<p>The company discussed using “100% of the electricity .. in our showrooms and head office ... from fully renewable sources”</p> <p>And stated “We’re proud to partner with One Tree Planted to plant 100,000 trees by the end of 2023.”</p> <p>The actions listed were not considered to be adequate</p>	0	30
Emissions reporting a) Scope 1, 2 only b) Scope 1, 2, and 3			a) 10 b) 30
Targets: Company has a future target that is either approved by the	The company stated: “We’re proud to support the BRC Climate Action	0	30

SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050).	RoadmapThe roadmap aims to unite the retail industry to be at this net zero target by 2040.” This was not considered an adequate target as it did not outline its own commitments to absolute emissions reductions.		
Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.			-100
Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”? a) yes b) no		10	a) -30 b) 10
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.			-30
Total (out of 100)		10	

Carbon management & reporting (large companies)			
Company	SCS		
Sources Used	https://www.scsplc.co.uk/about-us/responsible-business/our-environment/		
Date of Research	28/04/2023		
	Evidence/evaluation	Score	Score out of
Climate focused company: Is it climate transition focused? (of any size). Eg if the whole company is eg	N/A		60

all vegan / providing 100% renewable energy / solar panels / second-hand			
Discussion: Company has a credible, detailed discussion of how it has made emissions cuts in the past and how it will make them in the future.	<p>The company discussed replacing its transport fleet vehicles on a 5-year cycle, optimising transport routes, and training drivers to drive efficiently.</p> <p>It also stated “we are committed to further reducing our energy consumption, and thereby achieve a reduction in carbon emissions.”</p> <p>It further discussed “replacing all gas fired appliances with a view to achieving this by the end of 2023, and the replacement of obsolete appliances with energy efficient air-source heat pumps.”</p> <p>The discussion and actions listed were not considered to be adequate</p>	0	30
Emissions reporting a) Scope 1, 2 only b) Scope 1, 2, and 3	None	0	a) 10 b) 30
Targets: Company has a future target that is either approved by the SBTi or at least the equivalent to 3.6% cuts/year in scope one and two and 2.5% reduction in scope three (by 2050).	None		30
Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.			-100
Misleading statements: Has the company engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”?		10	a) -30 b) 10

a) yes b) no			
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.			-30
Total (out of 100)		10	

Carbon management & reporting (small companies)			
Company	Sustainable Furniture Company		
Refs			
	Evidence	Score	Score out of
<p>Discussion: Company has a credible discussion about its climate impacts:</p> <p>a) Discussion is detailed and addresses how it has made emissions cuts in the past and how it will make them in the future.</p> <p>b) Discussion only talks about the past, or the future, or is not detailed.</p>	<p>The company discussed it's sustainable timber sourcing policies and linked this to its climate impact: "The more furniture we produce from re-afforested sustainable sources, the more trees will be planted to meet the demand and the more CO2 will be absorbed - a simple green solution to reducing your carbon footprint."</p> <p>As no discussion was found of how the company was working to reduce its emissions, this was not considered to be adequate.</p>		<p>a) 100</p> <p>b) 60</p>

Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.	None		-100
Misleading statements: Has engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”.	None	10	-50
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.			-50
Total (out of 100)	0	10	

Carbon management & reporting (small companies)			
Company	Warren Evans		
Refs			
	Evidence	Score	Score out of
Discussion: Company has a credible discussion about its climate impacts: a) Discussion is detailed and addresses how it has made emissions cuts in the past and how it will make them in the future.	No policy found	0	a) 100 b) 60

b) Discussion only talks about the past, or the future, or is not detailed.			
Fossil Fuels: Works in developing new extraction fossil fuel projects, building new fossil fired power stations or in doing anything with coal.	None		-100
Misleading statements: Has engaged in any highly misleading public messaging on climate change – eg claiming that offsetting makes it “carbon neutral”.	None		-50
Secondary criticism: Has been subject to credible secondary criticism on what it is doing on the climate.			-50
Total (out of 100)	0		

Company Ethos

Note: all brands/companies in the guide to furniture were checked to see if they met any of the following criteria. They were only listed in the table below if they did.

Criteria	Company	Score out of 100
Company is a not-for-profit or charity	Ikea* *The INGKA Group, the largest IKEA retailers, is ultimately owned by INGKA Foundation, " Dutch foundation with a charitable purpose ." However, this was not counted and no points were awarded because a) the group has been accused of using its structure to avoid tax ; b) only part of the whole IKEA group is owned by this foundation, the other part is owned by the Interogo Foundation, based in Liechtenstein, which is an Enterprise Foundation.	70
Company is a mutual or co-operative	John Lewis Partnership	60
Company is a social enterprise		50
Company is a B-Corp		40

All products are innovative social or environmental alternatives	Sustainable Furniture	20
Company is a certified living wage employer	Ikea https://www.livingwage.org.uk/accruited-living-wage-employers	20
Total		

Wider Issues

Controversial sectors / company group (scoring starts from 100)
<p>Problem sectors include significant involvement in:</p> <ul style="list-style-type: none"> ● Arms -20 ● Industrial agriculture/factory farming -20 ● Oil, gas, coal – owner of reserves or a supplier of essential services, e.g. Haliburton -30 ● Mining -10 ● Tobacco - 20 ● Lobby Groups -10 <p>Secondary criticism – internet search conducted using the following: (“{CompanyName}” + “criticism” OR “court” OR “penalty” OR “death” OR “fine” OR “controversy” OR “scandal” OR “corruption”).</p> <p>Reputable and significant third-party criticism relating to ethical issues not picked up elsewhere:</p> <p>a) One criticism (-20)</p> <p>b) Two or more criticisms (-50)</p>

Company	Sectors (research conducted in April 2023)	Third party criticisms (not already covered) (Research conducted in April 2023)	Score
Amazon	Tobacco , weapons , industrial agriculture/factory farming	GDPR violation	-80
J Sainsbury	sale of tobacco , sale of petrol , industrial agriculture/factory farming		-60
B&M	Tobacco: sale of tobacco , industrial agriculture/factory farming		-40
Kingfisher	None found	None found	

Barker	None found	None found	
Bensons for beds	None found	None found	
DFS	None found	None found	
Furniture Village	None found	None found	
Futon	None found	None found	
Ikea	industrial agriculture/factory farming		-20
John Lewis	Sale of tobacco (Waitrose), industrial agriculture/factory farming (Waitrose)		-40
M&S	industrial agriculture/factory farming		-20
Next	None found	None found	
Oak Furniture land	None found	None found	
SCS Group	None found	None found	
Sustainable furniture	None found	None found	
3 in a Sack (Warren Evans)	None found	None found	

Cotton

Note: the rows on 'targets' and 'possible additional marks' are non-scoring and for research purposes only.

Cotton		
Company	Amazon	
Date of research	19/4/23	
Sources used	[1] https://sustainability.aboutamazon.co.uk/environment/products#materials	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No	0
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	No: "After joining BCI in 2019, we sourced 48% of the cotton used for our Amazon-owned Private Brands apparel products as Better Cotton in 2020. While Better Cotton is not physically traceable to end products, BCI farmers benefit from the demand for Better Cotton in equivalent volumes to those we source. Amazon is also a member of BCI's Retailer and Brand Advisory Panel on Traceability." [1] However, it was not stated what proportion of BCI cotton the company now sourced.	0
Recycled: a) Use of recycled cotton (10)	No evidence found.	0
Turkmen Cotton Pledge a) Company is a signatory (10)	Yes	10
Total (out of 100)		10
Possible additional marks		

Targets	We're striving to source all cotton for our Amazon Private Brands apparel products from more-sustainable sources by the end of 2022. This includes using cotton sourced from recycled materials, from farms certified as producing organic cotton or through Better Cotton , a global non-profit that aims to transform the cotton supply chain by developing Better Cotton as a sustainable mainstream commodity.	
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Cotton		
Company	Argos (Sainsbury)	
Date of research	19/4/23	
Sources used	<p>[1] Cotton policy 2020: https://www.about.sainsburys.co.uk/~media/Files/S/Sainsburys/CRS%20Policies%20and%20Reports/PO08%20V2%20Our%20Policy%20on%20Cotton.pdf</p> <p>[2] Sustainability update 2020_21 J Sainsbury Plc (most recent update found): https://www.about.sainsburys.co.uk/~media/Files/S/Sainsburys/Sustainability%20Update%202020-21.pdf - This report appears to cover Sainsburys, Argos and Habitat</p>	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No	0
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	Yes, b) was met: "We also continue to increase our sourcing of sustainable cotton, and currently 89 per cent of the cotton for our clothing and general merchandise is sourced more sustainably"	40

	through the Better Cotton Initiative (BCI).” [2].	
Recycled: a) Use of recycled cotton (10)	No evidence found.	0
Turkmen Cotton Pledge a) Company is a signatory (10)	Yes	10
Total (out of 100)		50
Possible additional marks		
Targets	<p>Our Approach All cotton used in Sainsbury's, Sainsbury's Argos and Habitat own-brand and licensed products must be sourced to one of our accepted independent standards by 2025:</p> <ul style="list-style-type: none"> • Better Cotton Standard, through the Better Cotton Initiative (BCI) <ul style="list-style-type: none"> ◦ Responsible Brazilian Cotton (ABC) through the Brazilian Cotton Growers Association (ABRAPA), which can be sold as Better Cotton through BCI ◦ mgBMP (My Best Management Practices) through Cotton Australia, which can be sold as Better Cotton through BCI • Cotton made in Africa (CmiA) through the Aid by Trade Foundation (ABTF) • Organic – Global Organic Textile Standard (GOTS) is preferred but we will accept the Organic Content Standard (OCS). Other organic certifications are not accepted • Recycled – Global Recycled Standard (GRS) is preferred but we will accept the Recycled Claim Standard (RCS) by exception. Other recycled certifications are not accepted • Fairtrade • International Sustainability and Carbon Certification (ISCC) 	
	[1]	

Cotton		
Company	B&M	
Date of research	19/4/23	
Sources used	<p>It should be noted that B&M did not sell a large amount of cotton products in comparison to other furniture retailers. However, it did sell a number of cotton products, such as:</p> <ul style="list-style-type: none"> - Kavala Cotton Lokken Basket - Grey https://www.bmstores.co.uk/products/kavala-cotton-lokken-basket-grey-381897 - Cotton Two Sided Cushion with Tassels 30 x 50cm - Pink https://www.bmstores.co.uk/products/cotton-two-sided-cushion-with-tassels-30-x-50cm-pink-396080 	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No - no policy found.	0
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0

Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	No	0
Recycled: a) Use of recycled cotton (10)	No	0
<u>Turkmen Cotton Pledge</u> a) Company is a signatory (10)	No	0
Total (out of 100)		0
Possible additional marks		
Targets		

Cotton		
Company	B&Q	
Date of research	19/4/23	
Sources used	<p>B&Q did not appear to sell cotton furniture such as sofas, but was found to sell a number of cotton products such as throws and mattresses, e.g. https://www.diy.com/departments/homescapas-bed-sofa-throw-cotton-chenille-tie-dye-beige-220-x-240-cm/5055967412439_BQ.prd</p> <p>It also sold a number of cotton products such as dust sheets and bathmats under its 'GoodHome' brand, e.g. https://www.diy.com/departments/goodhome-laminate-d-cotton-dust-sheet-l-4m-w-3m/5057741307412_BQ.prd</p>	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No policy found.	0
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton	No	0

a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)		
Recycled: a) Use of recycled cotton (10)	No	0
Turkmen Cotton Pledge a) Company is a signatory (10)	No	0
Total (out of 100)		0
Possible additional marks		
Targets		

Cotton		
Company	Barker & Stonehouse	
Date of research	20/4/23	
Sources used	https://www.barkerandstonehouse.co.uk Barker & Stonehouse sold a number of 'fabric' items, such as sofas and mattresses. It did not disclose what these items were made of, but Ethical Consumer assumed they contained contain. The company also sold a number of other items, such as cushions, that were made from cotton (and labeled as such): https://www.barkerandstonehouse.co.uk/accessories/tufted-ecru-cushion	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No	0
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)		

Recycled: a) Use of recycled cotton (10)	The company did use some recycled cotton. “Featuring cosy cushions crafted from recycled plastic and soft throws made using recycled cotton, our fabulous range of eco-friendly decor is a small way to make a big difference”: https://www.barkerandstonehouse.co.uk/accessories/sustainable It was not clear what proportion of the cotton it use was from recycled cotton, but as the company clearly used some recycled cotton it was awarded 10 points.	10
<u>Turkmen Cotton Pledge</u> a) Company is a signatory (10)	No	0
Total (out of 100)		10
Possible additional marks		
Targets		

Cotton		
Company	Bensons for Beds	
Date of research	20/4/23	
Sources used	https://www.bensonsforbeds.co.uk https://www.bensonsforbeds.co.uk/content/pages/sustainability/pdf/bensons-together-strategy.pdf Bensons sold a number of items containing cotton, such as mattresses.	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No	0
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic:	No: at least one of Benson’s ranges used	0

a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	organic cotton: "Made exclusively for Bensons, the Artisan Collection of mattresses from Staples & Co are made here in the UK, using certified organic cotton, natural hemp fibres, British sheep's wool, and UK Alpaca wool. The range is also endorsed by the Better Cotton Initiative (BCI)." However, no cotton sourcing policy covering all the company's products could be found.	
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	No	0
Recycled: a) Use of recycled cotton (10)	No	0
<u>Turkmen Cotton Pledge</u> a) Company is a signatory (10)	No	0
Total (out of 100)		0
Possible additional marks		
Targets		

Cotton		
Company	DFS / Sofology	
Date of research	20/4/23	
Sources used	<p>[1] https://www.dfs.co.uk</p> <p>DFS sold a number of products containing cotton, such as mattresses and sofas (it wasn't clear what materials made up 'fabric' sofas, but it was assumed some cotton was used).</p> <p>[2] Sustainable sourcing policy 2022: https://www.dfscorporate.co.uk/media/62843/DFSGro-up-Sustainable-Sourcing-Policy-V1.pdf</p>	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No	0

Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	No – while the company had targets to source only BCI cotton by 2024, it did not appear to disclose how much BCI cotton it currently sourced.	0
Recycled: a) Use of recycled cotton (10)	No	0
<u>Turkmen Cotton Pledge</u> a) Company is a signatory (10)	No	0
Total (out of 100)		0
Possible additional marks		
Targets	All cotton must be <ul style="list-style-type: none"> • OEKO-TEX STeP certified by December 2022 (body fabric only) • All cotton should be BCI certified (Better Cotton Initiative) by July 2024 [2] 	

Cotton		
Company	Furniture Village	
Date of research	20/4/23	
Sources used	https://www.furniturevillage.co.uk https://www.furniturevillage.co.uk/timber-policy.html The company sold a range of cotton products, including mattresses and sofas: “Choose from a wide range of sofa fabric types including cotton, woven, microfibre and linen, each of which offers a different feel and texture.” https://www.furniturevillage.co.uk/sofas-and-armchairs/sofas/?start=36&sz=12	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100)	No – no cotton sourcing policy could be found.	0

b) 50%+ cotton is certified Fairtrade & organic (60)		
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	No	0
Recycled: a) Use of recycled cotton (10)	No	0
<u>Turkmen Cotton Pledge</u> a) Company is a signatory (10)	No	0
Total (out of 100)		0
Possible additional marks		
Targets		

Cotton		
Company	Futon Company	
Date of research	20/4/23	
Sources used	https://www.futoncompany.co.uk https://www.futoncompany.co.uk/redundant/energy-and-sustainability.html The company sold a number of products containing cotton, primarily its mattresses: “All our mattresses and sleepover products are handmade and fresh every day from our London UK workshop, using mixtures of 100% cotton, recycled fibre fillings, foam and pocket springs.” https://www.futoncompany.co.uk/handmade-in-the-uk.html	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100)	No – no cotton sourcing policy could be found.	0

b) 50%+ cotton is certified Fairtrade & organic (60)		
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	No	0
Recycled: a) Use of recycled cotton (10)	No	0
<u>Turkmen Cotton Pledge</u> a) Company is a signatory (10)	No	
Total (out of 100)		0
Possible additional marks		
Targets		

Cotton	
Company	IKEA
Date of research	20/4/23
Sources used	<p>[1] Our view on cotton https://about.ikea.com/en/about-us/our-view-on/cotton</p> <p>“At IKEA, we use many different materials in our textile products. Cotton is one of them. We use cotton in various products – from sofas and cushions to bedsheets and curtains. Each year, IKEA uses approximately 0.7 per cent of all cotton grown around the world.”</p> <p>[2] Sustainability Report FY 2022: https://gbl-sc9u2-prd-cdn.azureedge.net/-/media/about/ikea/newsroom/publications/documents/ikea-sustainability-report-fy22.pdf?rev=ade08fed81064ea695d489153c12e65e&sc_lang=en&hash=5201EF6BAEA35572F001187FE5B27306</p> <p>[3] https://www.ikea.com/au/en/this-is-ikea/sustainable-everyday/100-committed-to-sustainable-cotton-pub7f285</p>

	ad1	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)		
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)		
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)		
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	<p>Yes b) – IKEA claims: “From September 1, 2015, all cotton in our products comes from more sustainable sources (CMSS)* *CMSS includes the following schemes: <i>Better Cotton (as defined by BCI, including their equivalence in various geographies), cotton from farmers working towards the BCI standard (TBC) and e3.</i>” [1]</p> <p>Another page states:</p> <p>“77% Better Cotton 17% Recycled 6% Towards Better Cotton** ** Towards Better Cotton is a standard developed by IKEA following the same principles and criteria as Better Cotton, on its way to become Better Cotton.” [3]</p> <p>The company was therefore considered to meet b) as it sourced 77% Better cotton. It’s total Better Cotton + Recycled cotton was 94%.</p>	40
Recycled: a) Use of recycled cotton (10)	<p>Yes – “All IKEA cotton is either recycled or grown with less water and pesticides while increasing profits for the cotton farmers.” [3]</p> <p>The same page states that 17% of IKEA’s cotton was from recycled sources.</p>	10

Turkmen Cotton Pledge a) Company is a signatory (10)	No	0
Total (out of 100)		50
Possible additional marks	10 marks for sourcing over 15% recycled cotton.	
Targets		

Cotton		
Company	John Lewis	
Date of research	20/4/23	
Sources used	<p>[1] Ethics and Sustainability Report 2021_22 https://www.johnlewispartnership.co.uk/content/dam/cws/pdfs/Juniper/ethics-and-sustainability/Progress-Report-2022/Ethics-and-Sustainability-Report-2021_22.pdf</p> <p>[2] Our approach to cotton sourcing: https://www.johnlewispartnership.co.uk/content/dam/cws/pdfs/Juniper/our-approach-to-cotton-sourcing.pdf</p>	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No	0
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)		
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	<p>Yes, b): "We are committed to sourcing our own brand cotton more sustainably. We define 'more sustainable' as meeting one of the following criteria:</p> <ul style="list-style-type: none"> ● BCI (Better Cotton Initiative) ● Organic : Certified to GOTS (Global Organic Textile Standard) ● Recycled : Certified to GRS (Global Recycling Standard)" [2] <p>According to the company's Ethics and</p>	40

	<p>Sustainability Report 2022, the company sourced the following amount of “more responsible or recycled” sources: Group Total: 59.80%* John Lewis13 : 60.9% Waitrose: 28.04%</p> <p>The company did not split the above figures into BCI, Organic, or recycled cotton.</p>	
Recycled: a) Use of recycled cotton (10)	Yes: see above.	10
Turkmen Cotton Pledge a) Company is a signatory (10)	No	0
Total (out of 100)		50
Possible additional marks		
Targets	100% of the cotton used in own-brand products will be from more sustainable or recycled sources by 2025 [1]	

Cotton		
Company	M&S	
Date of research	20/4/23	
Sources used	<p>[1] Responsible Cotton Sourcing Policy: https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/Cotton/m-and-s-responsible-cotton-sourcing-policy.pdf</p> <p>[2] Sustainability Report 2022: https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/sustainability-at-M-S/sustainability-report-2022.pdf</p> <p>[3] Email to Ethical Consumer, April 2023.</p>	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No	0
Fairtrade:	No	0

a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)		
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	Yes, a) The company's Responsible Cotton Sourcing Policy states the following: "M&S requires that 100% of its cotton is sourced more sustainably and in compliance with its policy". [1] It defined 'more sustainable sources' as: <ul style="list-style-type: none"> • BCI cotton • Fair Trade cotton • Organic cotton • Recycled cotton However, the policy is headed 'Clothing & Home', so it isn't clear whether this covers other products such as furniture. (M&S sells a range of furniture including fabric sofas.) An email from an M&S representative, received on 25/4/23, confirmed that 'homeware' includes furniture products: "Since 2019, 100% of the cotton for our clothing comes from responsible sources, through Better Cotton or with Organic and Recycled certifications. 93% of the cotton used in our homeware products is responsibly sourced and we're continuing to work closely with our supplier partners to expand this across all home products at M&S." [3] As 100% of the company's clothing and 93% of its homeware was responsibly sourced (either Better Cotton, organic, or recycled), it was considered to have met a).	60
Recycled: a) Use of recycled cotton (10)	Yes: see above.	10
<u>Turkmen Cotton Pledge</u> a) Company is a signatory (10)	Yes	10

Total (out of 100)		80
Possible additional marks		
Targets		

Cotton		
Company	Next	
Date of research	20/4/23	
Sources used	<p>[1] Corporate Responsibility Report 2022 https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/cr-reports/next-cr-report-2022.pdf</p> <p>[2] Cotton Sourcing Policy 2022: https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/2022/next-cotton-sourcing-policy-external.pdf</p>	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No	0
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	No: "Our 2025 target is to source 100% of our cotton from responsible sources which we define as Better Cotton, recycled, certified organic, certified organic in conversion or US cotton through the US Cotton Protocol Trust. During 2021/22, we sourced 49% of our cotton through these routes.49% of cotton meets our responsible sourcing criteria." [1]	0
Recycled: a) Use of recycled cotton (10)	Yes (although not clear exactly how much was sourced): "During 2021/22, we also sourced 4% as certified organic, certified organic in conversion or post	10

	consumer recycled.” [1]	
Turkmen Cotton Pledge a) Company is a signatory (10)	Yes/no – not a signatory to the pledge, though the company’s cotton sourcing policy does prohibit sourcing cotton from Turkmenistan. [2] Therefore 5 points were awarded.	5
Total (out of 100)		15
Possible additional marks		
Targets	“Our 2025 target is to source 100% of our cotton from responsible sources which we define as Better Cotton, recycled, certified organic, certified organic in conversion or US cotton through the US Cotton Protocol Trust. [1]	

Cotton		
Company	Oak Furniture Land	
Date of research	20/4/23	
Sources used	[1] https://www.oakfurnitureland.co.uk [2] https://www.oakfurnitureland.co.uk/page/sustainability.html Oak furniture land sold a range of items that contained cotton or were likely to contain cotton, such as sofas. E.g. https://www.oakfurnitureland.co.uk/furniture/inca-corn-er-chaise-large-storage-footstool-in-christy-collection-silver-fabric/37902.html [3] Ethical Consumer Questionnaire	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No cotton sourcing policy could be found. “We are currently in the process of developing responsible sourcing standards for key materials, including leather, textiles (cotton) and foam...cotton remains only a very small percentage of our overall materials mix by volume, and as a result we do not source cotton	0

	directly.” [3]	
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	No	0
Recycled: a) Use of recycled cotton (10)	No	0
<u>Turkmen Cotton Pledge</u> a) Company is a signatory (10)	No. The company stated the following in its questionnaire: “We are not currently signatory to the Turkmen Cotton Pledge. Principally, this is because we do not source cotton products directly and cotton represents an immaterial percentage of our overall material mix by volume. However, significantly, we have a stated position to prohibit cotton, or cotton-derived materials, from Turkmenistan, Uzbekistan and the Uyghur region.” As it had a position on to source from Turkmenistan (but had not signed the pledge), it was awarded 5 marks.	5
Total (out of 100)		5
Possible additional marks		
Targets		

Cotton	
Company	ScS
Date of research	20/4/23
Sources used	[1] https://www.scs.co.uk [2] https://www.scsplc.co.uk/about-us/responsible-business/our-environment/

	ScS sold a number of products including fabric sofas and rugs which were assumed to contain cotton (it wasn't disclosed what 'fabric' was made of). The follow page talks about the company's velvet sofas, the 'plain velvet' variety it states are made from cotton: https://www.scs.co.uk/inspiration-hub/sofas-fabric-and-leather/velvet-guide.html	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No cotton sourcing policy could be found.	0
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	No	0
Recycled: a) Use of recycled cotton (10)	No	0
Turkmen Cotton Pledge a) Company is a signatory (10)	No	0
Total (out of 100)		0
Possible additional marks		
Targets		

Cotton	
Company	Sustainable Furniture
Date of research	20/4/23
Sources used	[1] https://www.sustainable-furniture.co.uk The company sold a number of sofas and other furniture that were made of fabric, assumed to be cotton (it was not disclosed what material they were made from). One page on the company's website stated: "We have designed our sofas with practicality

	in mind, as well as comfort, which is why the majority have machine-washable 100% cotton covers.” https://www.sustainable-furniture.co.uk/blog/post/need-a-sofa-in-time-for-christmas	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic (100) b) 50%+ cotton is certified Fairtrade & organic (60)	No cotton sourcing policy could be found.	0
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	No	0
Recycled: a) Use of recycled cotton (10)	No	0
<u>Turkmen Cotton Pledge</u> a) Company is a signatory (10)	No	0
Total (out of 100)		
Possible additional marks		
Targets		

Cotton		
Company	Warren Evans	
Date of research	20/04/23	
Sources used	[1] https://warrenevans.com/ The company used cotton for its mattresses: “Our handmade mattresses all have natural fire-retardant cotton covers with top grade pocket springs to ensure years of comfortable, supportive slumber.”	
	Evidence / evaluation	Score
Fairtrade & Organic: a) 95%+ cotton is certified Fairtrade & organic	No cotton sourcing policy could be found.	0

(100) b) 50%+ cotton is certified Fairtrade & organic (60)		
Fairtrade: a) 95%+ cotton is certified Fairtrade (80) b) 50%+ cotton is certified Fairtrade (50)	No	0
Organic: a) 95%+ cotton is certified organic (80) b) 50%+ cotton is certified organic (50)	No	0
Better Cotton a) 95%+ cotton is Better Cotton (60) b) 50%+ cotton is Better Cotton (40)	No	0
Recycled: a) Use of recycled cotton (10)	No	0
<u>Turkmen Cotton Pledge</u> a) Company is a signatory (10)	No	0
Total (out of 100)		0
Possible additional marks	Our handmade mattresses all have natural fire-retardant cotton covers with top grade pocket springs to ensure years of comfortable, supportive slumber.	
Targets		

Tax Conduct

Tax conduct		
<p><i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i></p>		
Company	Amazon	
Date of research	27/4/23	
Sources used	<p>[1] 2023 10-K filing for the US Securities and Exchange Commission (for the year ended 2022)</p> <p>[2] D&B Hoovers Corporate Database https://app.avention.com</p> <p>[3] Tax Principles https://s2.q4cdn.com/299287126/files/doc_downloads/governance/Amazon%27s-Tax-Principles.pdf</p>	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	No	0
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company	No	0

has no public country-by-country reporting or policy statement and narrative explanation. (60)		
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	N/A	0
Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	<p>According to D&B Hoovers [2], the company had subsidiaries in the following locations:</p> <ul style="list-style-type: none"> • Amazon Eurasia Holdings S.à.r.l. in Luxembourg • Amazon NL International Holdings B.V. in the Netherlands <p>These subsidiaries were considered high-risk.</p> <p>Amazon's tax principles stated the following: "Our intellectual property is held in the United States, and we do not artificially shelter profits in tax havens." https://s2.q4cdn.com/299287126/files/doc_downloads/governance/Amazon%27s-Tax-Principles.pdf</p> <p>However, a clear narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation could not be found.</p>	
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is	Yes: the company's UHC was incorporated in Delaware but its offices were registered at: 410 Terry Avenue North Seattle, Washington 98109-5210	0

not clearly in the public domain that the UHC is tax resident in the UK. (0)		
<p>Reputable and significant third-party criticism for tax avoidance:</p> <p>a) One criticism (-20)</p> <p>b) Two or more criticisms (-50)</p>	<p>Two criticisms found:</p> <p>1. According to an article on The Guardian, published Tue 4 May 2021, “Amazon had sales income of €44bn in Europe in 2020 but paid no corporation tax.” https://www.theguardian.com/technology/2021/may/04/amazon-sales-income-europe-corporation-tax-luxembourg</p> <p>2. According to a blog published by the Institute on Taxation and Economic Policy, published on 7 February 2022: “Amazon avoided about \$5.2 billion in corporate federal income taxes in 2021. The company reported record profits of more than \$35 billion (75 percent higher than its 2020 record haul) and paid just 6 percent of those profits in federal corporate income taxes.” https://itep.org/amazon-avoids-more-than-5-billion-in-corporate-income-taxes-reports-6-percent-tax-rate-on-35-billion-of-us-income/</p>	-50
Total		0
Anything else of note / possible other marks		

<p>Tax conduct</p> <p><i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i></p>	
Company	Argos / Habitat (Sainsbury's)
Date of research	27/4/23
Sources used	[1] Annual Report 2022 https://www.about.sainsburys.co.uk/~/_media/Files/S/Sainsburys/documents/reports-and-presentations/2022/Annual%20Report%202022/J%20Sainsbury%20plc%20Annual%20Report%20and%20Financial%20Statements%202022.pdf

	[2] Sainsbury's Group UK Tax Strategy https://www.about.sainsburys.co.uk/~media/Files/S/Sainsburys/sainsburys-uk-tax-strategy-fy22.pdf	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	No	0
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No.	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)		0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	N/A	0

<p>Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)</p>	<p>Yes.</p> <p>The following subsidiaries were found on the company's annual report [1] and were considered high risk:</p> <ul style="list-style-type: none"> • JS Insurance Limited (Isle of Man) • Home Retail Group (Cyprus) Limited (Cyprus) <p>Regarding the subsidiary located in Cyprus, Ethical Consumer checked to see if Sainsbury, Argos, or Habitat had a store in Cyprus, but none could be found. Also the address listed (5 Anastasios Leventis Street, Cyprus), was listed on Google Maps as 'Pen Hill Wealth Advisors.'</p> <p>The company's tax statement had the following statement: "We do not engage in artificial tax arrangements without business or commercial substance." However, no narrative explanation was found which addressed its subsidiaries that were located in jurisdictions on Ethical Consumer's list of tax havens (see below for the subsidiaries in question)</p>	<p>0</p>
<p>Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)</p>	<p>No</p>	<p>0</p>
<p>Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)</p>	<p>None found</p>	<p>0</p>
<p>Total</p>		<p>0</p>
<p>Anything else of note / possible other marks</p>		

Tax conduct		
<p><i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i></p>		
Company	B&M	
Date of research	27/4/23	
Sources used	<p>[1] Annual Report 2022 https://www.bandmretail.com/sites/bmstores/files/fy22-annual-report-accounts.pdf</p> <p>[2] Tax strategy 2022 https://www.bandmretail.com/sites/bmstores/files/2023-03/tax-strategy-mar-23-v1_0.pdf</p> <p>[3] https://www.bandmretail.com/about-us/overview</p>	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	No	0
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No.	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0

Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	N/A	0
Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	Yes. According to its annual report 2022 [2] the company had at least two high-risk subsidiaries: <ul style="list-style-type: none"> • B&M European Value Retail 2 S.à r.l. (Luxembourg) • B&M European Value Retail 2 S.à r.l. (Luxembourg) The company's tax statement did not have a clear statement that the company did not engage in tax avoidance, nor provide a narrative explanation for subsidiaries in tax havens.	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	Yes. According to [2] the company's parent company (B&M European Value Retail S.A.) was registered in Luxembourg. However, the company described itself as "the UK's leading variety goods value retailer, providing customers with a limited assortment of the best selling items across a range of Grocery and General Merchandise categories, all at value prices." [3] It only appeared to have stores in the UK and did not appear to have stores in Luxembourg.	0
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found (in the last 5 years).	0
Total		0

Anything else of note / possible other marks		
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Tax conduct		
<i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i>		
Company	Kingfisher	
Date of research	27/4/23	
Sources used	<p>[1] Annual Report 2023_23 https://www.kingfisher.com/content/dam/kingfisher/Corporate/Documents/Other/2023/Kingfisher-plc-Annual-Report-2022-23.pdf.downloadasset.pdf</p> <p>[2] Tax evasion policy https://www.kingfisher.com/content/dam/kingfisher/Corporate/Documents/code-of-conduct/tax%20evasion%20policy.pdf</p>	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	No	0
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	No	0

Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	N/A	0
Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	<p>According to [1] the company had the following subsidiaries, which were considered by Ethical Consumer to be high risk:</p> <ul style="list-style-type: none"> ● Kingfisher Group Finance B.V. (Netherlands) ● Kingfisher Insurance Designated Activity Company (Ireland) ● We Share Trust (Suisse) S.A.R.L (Suisse, immediate parent undertaking 100%, Group undertaking 80%) (Switzerland) <p>The company's tax policy had the following statement: "At Kingfisher, we are committed to maintaining an open culture with the highest standards of honesty and accountability. We take a zero-tolerance approach to tax evasion and the facilitation of tax evasion." However, no narrative explanation of the above subsidiaries could be found.</p>	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	No	0
Reputable and significant third-party criticism for tax avoidance:	None found	0

a) One criticism (-20) b) Two or more criticisms (-50)		
Total		0
Anything else of note / possible other marks		

Tax conduct		
<i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i>		
Company	Barker and Stonehouse	
Date of research	27/4/23	
Sources used	[1] Annual Report 2022 [2] D&B Hoovers https://app.avenion.com	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	Yes, no such subsidiaries could be found.	90
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	No	0

Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	No	0
Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	No	0
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	0
Total		90
Anything else of note / possible other marks		

Tax conduct	
<i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i>	
Company	Bensons for Beds

Date of research	27/4/23	
Sources used	[1] Annual Report 2021 [2] Tax Strategy: https://www.bensonsforbeds.co.uk/uk-tax-strategy/	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	No	0
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	No	0

Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	<p>Yes.</p> <p>According to [1] the company's parent company, Blue Group Topco Sarl was incorporated in Luxembourg. (Blue Group Topco Sarl is ultimately owned by funds managed by affiliates of Apollo Management Inc.)</p> <p>The majority of Bensons for Beds business activity appeared to be in the UK but its ultimate parent company was incorporated in Luxembourg.</p> <p>The company's tax policy stated: "The Group businesses are required to complete and maintain risk registers which are discussed at the quarterly audit committee meetings, and in order to comply with the Criminal Finances Act 2017, businesses are required to have in place controls to specifically guard against tax evasion." [2]</p> <p>However, no narrative explanation was given for why its ultimate parent company was incorporated in Luxembourg.</p>	0
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	0
Total		0
Anything else of note / possible other marks		

Tax conduct

Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.

Company	DFS	
Date of research	2/5/23	
Sources used	<p>[1] DFS Furniture plc Annual Report & Accounts 2022 https://www.dfscorporate.co.uk/investors/annual-report-2022</p> <p>[2] Group Tax Strategy – 52 weeks ending 27 June 2021 (the most recent that could be located) https://www.dfscorporate.co.uk/media/55060/Tax-strategy-FY21.pdf</p>	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	No	0
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	<p>According to the company's annual report and accounts 2022, it owned Coin Retail Limited (Jersey), which was incorporated in Jersey. Its principal activity was listed as "Intermediate holding company". As such it was considered a high-risk subsidiary in relation to tax conduct.</p> <p>The company's Tax Strategy [2] stated: "Any transactions undertaken by DFS have a</p>	60

	<p>commercial and economic substance and are not led by contrived or artificial tax planning considerations.”</p> <p>The company’s annual report 2022 also stated: “The Group does not operate in any tax havens or use any tax avoidance schemes.” [1]</p> <p>However, no narrative explanation of the company’s Jersey-incorporated subsidiary, nor no country-by-country reporting, could be found.</p>	
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	No	0
Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company’s primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	No	0
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found	0

Total		60
Anything else of note / possible other marks		

Tax conduct		
<p><i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i></p>		
Company	Furniture Village	
Date of research	2/5/23	
Sources used	D&B Hoovers: https://app.avenion.com	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	Yes	90
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0

Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	No	0
Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	No	0
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	0
Total		90
Anything else of note / possible other marks		

Tax conduct	
<i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i>	
Company	Futon Company
Date of research	2/5/23
Sources used	[1] Annual Report 2021_22 (available at Companies House)

	[2] D&B Hoovers: https://app.avention.com	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	Yes	90
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	No	0

Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	No	0
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	0
Total		90
Anything else of note / possible other marks		

Tax conduct		
<i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i>		
Company	IKEA (Inter IKEA Group)	
Date of research	2/5/23	
Sources used	<p>[1] D&B Hoovers: https://app.avention.com/</p> <p>[2] Inter IKEA Holding B.V. List of Subsidiaries FY22 https://www.inter.ikea.com/en/performance/download-financial-reports</p> <p>[3] Inter IKEA Group Tax Report FY22 https://www.inter.ikea.com/en/performance/download-financial-reports</p> <p>[4] https://www.inter.ikea.com/en/this-is-inter-ikea-group/our-owner--interogo-foundation</p>	
	Evidence / evaluation	Score

The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	No	0
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	No	0
Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	According to D&B Hoovers, IKEA had a number of subsidiaries incorporated in Ethical Consumer's list of tax havens, including: - Inter IKEA Holding B.V. (Netherlands) - Inter Infrastructure Capital S.A. (Luxembourg) - Inter STL S.A. (Luxembourg)	0

	<p>These subsidiaries were considered high risk for tax avoidance purposes.</p> <p>According to the company's Inter IKEA Holding B.V. List of Subsidiaries FY22, IKEA had a number of subsidiaries incorporated in Ethical Consumer's list of tax havens, including:</p> <ul style="list-style-type: none"> - Inter Testing & Consulting Services (Shanghai) Co., Ltd - Inter IKEA Management Consulting (Shanghai) Co., Ltd <p>These subsidiaries were considered high risk for tax avoidance purposes.</p> <p>The company's Inter IKEA Group Tax Report FY22 featured country-by-country reporting.</p> <p>It also featured the following statement: "We act with integrity towards tax authorities in all the countries we operate in." However, it did not contain an explicit statement against tax avoidance.</p> <p>Furthermore, the company didn't provide a narrative explanation of its subsidiaries that are incorporated in tax havens.</p> <p>As a result, the company scored 0.</p>	
<p>Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)</p>	<p>Yes.</p> <p>According to the IKEA website, the Interogo Foundation is the owner of Inter IKEA Group. "Interogo Foundation, based in Liechtenstein and established in 1989, is the ultimate owner of Inter IKEA Group and Interogo Holding."</p> <p>However, according to the company's tax report: "The business activities of Inter IKEA Group's core businesses are led from the Netherlands (Franchise), Sweden (Range) and Switzerland (Supply)."</p> <p>Liechtenstein was a jurisdiction on Ethical Consumer's tax havens list.</p> <p>As a result, the company scored 0.</p>	<p>0</p>

Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	At least one criticism was found, for example: https://europeangreens.eu/news/ikea-report-ikea-avoided-1-billion-taxes-using-european-taxation-system-its-own-benefit However, this criticism was over 5 years old. No criticism that was more recent than 5 years old could be found.	0
Total		0
Anything else of note / possible other marks		

Tax conduct		
<i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i>		
Company	John Lewis	
Date of research	2/5/23	
Sources used	[1] Annual Report 2022 https://www.johnlewispartnership.co.uk/content/dam/cws/pdfs/Juniper/ARA-2022/John-Lewis-Partnership-plc-Annual-Report-and-Accounts-2022.pdf [2] Email to Ethical Consumer (2023) [3] Tax Strategy (2021) https://www.johnlewispartnership.co.uk/content/dam/cws/pdfs/Juniper/Tax-Strategy-2021.pdf	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	No	0

<p>Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)</p>	<p>Ethical Consumer viewed a list of John Lewis Partnership plc's subsidiaries in its 2022 annual report.</p> <p>This showed that the company had multiple subsidiaries in jurisdictions considered by Ethical Consumer to be tax havens at the time of writing including Guernsey, Jersey and Hong Kong.</p> <p>Two companies (Waitrose (Guernsey) Limited and Waitrose (Jersey) Limited) were listed as food retailers and were therefore considered to be serving the local population and not considered a risk for tax avoidance.</p> <p>Admiral Park Retail Management Limited, a property holding company, located in Guernsey JLP Insurance Limited, an insurance company located in Guernsey.</p> <p>The company also had one ordinary-risk company type (listed as a sourcing company) located in Hong Kong: John Lewis Hong Kong Limited.</p> <p>No significant secondary criticisms were found of the company's tax practices.</p> <p>The company published the following statement regarding its tax strategy 2021: "The Partnership has a zero tolerance to tax evasion and the facilitation of tax evasion and continues to establish 'reasonable prevention procedures' designed to avert any such tax evasion offences from being committed by the Partnership." [3]</p> <p>In May 2023 the company emailed Ethical Consumer providing a narrative explanation of its high-risk entities located in tax havens:</p> <p>A John Lewis Partnership spokesperson said: "Admiral Park Retail Management Limited, incorporated in Guernsey, is a property holding company that owns the freehold of the car park at the Admiral Park Waitrose store site in Guernsey. The entity does not provide management services and has no revenue. JLP Insurance Limited operates in Guernsey because of the self insurance expertise they have on the island and any profits it makes are entirely taxable in the UK through the Controlled Foreign Company regime.</p> <p>I can confirm that our Hong Kong subsidiary isn't used for tax avoidance purposes. The principal activity of the Company is the provision of product sourcing services to its group companies." [2]</p>	<p>70</p>
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	<p>This was considered to adequately demonstrate that these companies were not being used for tax avoidance purposes.</p> <p>As the company provided adequate narrative explanations for its subsidiaries listed in tax havens, the company scored 70.</p>	
<p>One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)</p>	No	0
<p>Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)</p>	No	0
<p>Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member. (40)</p>	No	0
<p>Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)</p>	No	0

Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	No	0
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	
Total		70
Anything else of note / possible other marks		

Tax conduct	
<i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i>	
Company	M&S
Date of research	2/5/23
Sources used	[1] Annual Report 2022 https://corporate.marksandspencer.com/investors/our-performance-updates/2022-annual-report

	[2] Emails to Ethical Consumer (2019)	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	No	0
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	<p>Ethical Consumer viewed Marks & Spencer's list of subsidiaries in its Annual Report 2022. This showed that the company had a number of subsidiaries in jurisdictions considered by Ethical Consumer to be tax havens at the time of writing. Of these, several were considered to be high risk company types for likely use of tax avoidance, including:</p> <ul style="list-style-type: none"> - Marks and Spencer (Singapore) Investments Pte. Ltd. (investment company in Singapore) - Marks and Spencer (Hong Kong) Investments Limited (investment company in Hong Kong) - M.S. General Insurance L.P. (insurance company in Guernsey) <p>However M&S contacted Ethical Consumer in July 2019, stating that the subsidiaries in Hong Kong and Singapore were for the purposes of the company's stores in these jurisdictions.</p> <p>M&S also emailed the following to Ethical Consumer in August 2019: "We will not seek to undertake contrived or artificial transactions (including the use of marketed or abusive schemes) or those with no commercial or economic substance. We only operate in low tax jurisdictions where there are commercial business reasons to do so (e.g. retail shops)."</p> <p>It continued "M&S takes its responsibility to pay the right and fair amount of tax very seriously. We conduct our tax affairs in a transparent and legally compliant manner that is consistent with our longstanding values and complies with the tax laws of all jurisdictions in which we operate."</p> <p>"I believe you had a question specific to the detail of M&S Guernsey subsidiary and to clarify - M&S previously owned a</p>	70

	<p>financial services business (M&S Money), which was sold to HSBC in 2004. We retained an insurance operation (MS Insurance LP), which is used for M&S self-insurance as a method of good risk management. Ignazia Limited is a partner in this operation."</p> <p>Given that M&S had subsidiaries in jurisdictions on Ethical Consumer's list of tax havens, but provided a narrative explanation for these subsidiaries and assurance regarding its tax affairs, it scored 70.</p>	
<p>One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)</p>	No	0
<p>Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)</p>	No	0
<p>Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member. (40)</p>	No	0
<p>Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)</p>	No	0

Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	No	0
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	0
Total		70
Anything else of note / possible other marks		

Tax conduct	
<i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i>	
Company	Next
Date of research	2/5/23
Sources used	[1] Annual Report and Accounts January 2022 https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/2022/tax-policy-year-end-jan-2022.pdf [2] Email to Ethical Consumer (2019)

	[3] NEXT PLC UK TAX POLICY - FINANCIAL YEAR ENDING 29 JANUARY 2022 https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/2022/tax-policy-year-end-jan-2022.pdf	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)		0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)		0
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)		0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	Ethical Consumer viewed the Next Plc annual report 2022, which showed that the company had multiple subsidiaries in jurisdictions considered by Ethical Consumer to be tax havens at the time of writing [1]. Of these, the following were considered high risk company type for likely use of tax avoidance: - Belvoir Insurance Company Limited (Guernsey) - Pink Topco Limited (Jersey) The company had other subsidiaries in tax havens but these were not considered high-risk. For example: - Next (Asia) Limited (Hong-Kong) - Next Retail (Ireland) Limited	60

In 2019 Ethical Consumer asked NEXT about its subsidiaries in tax havens [though did not ask about Pink Topco) and received the following response on 31 July 2019: "NEXT aims to comply with all applicable tax rules and regulations and it is committed to paying the right amount of tax, in the right place and at the right time. Any transactions undertaken by NEXT have a commercial purpose and are not led by any artificial tax planning considerations.

NEXT conducts the majority of its business in or from the UK.

It is clear from the audited accounts that NEXT pays a large overall tax bill and, in terms of Corporation Tax, at a rate that is commensurate with the UK statutory rate.

Whilst NEXT has subsidiaries in some lower tax countries, it has operations of substance there out of commercial necessity. The largest example is Next Sourcing Limited in Hong Kong. This is our sourcing operation which procures around 40% of NEXT branded product and it has substantial staffing strategically located in Hong Kong to liaise with our supplier base in the far east (including China).

Belvoir Insurance Company Limited is NEXT's Guernsey-based insurance underwriting company. Captive insurance companies have been used for many years by organisations as one means of helping them manage their retained risk exposures. Guernsey corporation tax rates is not the motivating factor for Belvoir being located there. It is because Guernsey is the largest captive domicile for European organisations based on geographical proximity, infrastructure, stability and, crucially, having the required insurance legislation.

NEXT has Retail stores operating in Ireland.

I hope this provides the commentary you were seeking - and explains why NEXT has companies based in the locations you've mentioned. They exist for good basic operational purposes - i.e. to run the group / source product / run stores in that locality - and certainly NOT for tax avoidance purposes." [2]

The company's UK Tax policy stated: "NEXT is committed to paying the right amount of tax, in the right place and at the right time." [3]

	<p>No country-by-country reporting could be found, but was considered to have given a narrative explanation for all but one of its subsidiaries incorporated in jurisdictions on Ethical Consumer's list of tax havens.</p> <p>As the company had one high risk subsidiary (Pink Topco Limited) incorporated in a jurisdiction on Ethical Consumer's list of tax havens, and no satisfactory narrative for this subsidiary, it scored 60.</p>	
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	No	0
Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered	No	0

elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)		
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found	0
Total		60
Anything else of note / possible other marks		

Tax conduct		
<i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i>		
Company	Oak Furniture Land	
Date of research	2/5/23	
Sources used	[1] Annual Report 2022 [2] Ethical Consumer Questionnaire and email (2023) [3] Tax Strategy https://www.oakfurnitureland.co.uk/page/tax-strategy.html	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	No	0
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative	According to the company's most recent annual report (2022), it had two subsidiaries incorporated in jurisdictions on Ethical Consumer's list of tax havens: - Oak Furnitureland Hong Kong Limited - Oak Furnitureland Ireland Limited	70

<p>explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)</p>	<p>The company's tax strategy stated, "The Group is committed to...Not engaging in aggressive tax planning or making use of tax avoidance schemes." [3] In the questionnaire that Oak Furniture Land completed, they stated: "All revenue is earned in the UK." [2]</p> <p>In an email to Ethical Consumer, the company gave the following narrative explanations for the subsidiaries listed above:</p> <p>"Regarding the subsidiary in Northern Ireland, Oak Furnitureland sells products in Northern Ireland and to comply with trading standards post-Brexit, is required to have an EU/ NI registered office. This subsidiary is non-trading and has no employees.</p> <p>The subsidiary in Hong Kong is a non-trading entity that serves as a parent company to Oak Furnitureland's wholly owned foreign enterprise in China, which is a common corporate structure for foreign businesses operating in Asia.</p> <p>Oak Furnitureland is committed to paying the right amount of tax and adhering to all tax legislation and reporting requirements as outlined in its tax strategy." ([2]</p> <p>The above subsidiaries were not considered high risk and the company provided an adequate narrative explanation as to why they were necessary. However, no country-by-country reporting was found As a result, the company scored 70.</p>	
<p>One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)</p>	<p>No</p>	<p>0</p>

Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	No	0
Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	No	0
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	0
Total		70
Anything else of note / possible other marks		

Tax conduct	
<i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i>	
Company	ScS Group

Date of research	2/5/23	
Sources used	<p>[1] Annual Report 2022 https://www.scsplc.co.uk/investors/reports-and-presentations/</p> <p>[2] D&B Hoovers Corporate Database https://app.avenion.com</p>	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	<p>Yes.</p> <p>Ethical Consumer searched the company's most recent annual report and the D&B Hoovers Corporate Database, but no subsidiaries were found that were incorporated in jurisdictions on Ethical Consumer's list of tax havens.</p>	90
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0

Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	No	0
Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	No	0
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found	0
Total		90
Anything else of note / possible other marks		

Tax conduct		
<i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i>		
Company	Sustainable Furniture	
Date of research	2/5/23	
Sources used	[1] Sustainable Furniture Company Annual Report 2022 [2] D&B Hoovers Corporate Database https://app.avention.com	
	Evidence / evaluation	Score

The company has the Fair Tax Mark (100)		0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	Yes. Ethical Consumer searched the company's most recent annual report and the D&B Hoovers Corporate Database, but no subsidiaries were found that were incorporated in jurisdictions on Ethical Consumer's list of tax havens.	90
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	No	0

Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is not clearly in the public domain that the UHC is tax resident in the UK. (0)	No	0
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	0
Total		90
Anything else of note / possible other marks		

<h2>Tax conduct</h2> <p><i>Note: the lowest scoring criteria is the one that will be the final score. E.g. if a company has more than 2 ordinary subsidiaries AND more than 2 high-risk subsidiaries based in jurisdictions on Ethical Consumer's list of tax havens, the company will score the worse mark, i.e. 0.</i></p>		
Company	Warren Evans (3 In A Sack Ltd)	
Date of research	2/5/23	
Sources used	[1] 3 In A Sack Annual Report 2022 [2] D&B Hoovers Corporate Database https://app.vention.com	
	Evidence / evaluation	Score
The company has the Fair Tax Mark (100)	No	0
Company has no subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, or has subsidiaries in jurisdictions on Ethical Consumer's tax haven list, but these are clearly serving the local population (for example, commercial stores) (90)	Yes. Ethical Consumer searched the company's most recent annual report and the D&B Hoovers Corporate Database, but no subsidiaries were found that were	90

	incorporated in jurisdictions on Ethical Consumer's list of tax havens.	
Company has subsidiaries based in jurisdictions on Ethical Consumer's tax havens list but it has a clear public tax statement confirming that it is company policy not to engage in tax avoidance activity or to use tax havens for tax avoidance purposes AND the company provides a narrative explanation for what each subsidiary located in a tax haven is for, and how it is not being used for purposes of tax minimisation. (70)	No	0
One subsidiary company registered in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (60)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but uses GRI 207 Tax standard reporting. (50)	No	0
Company has two or more subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, but is a member of the Good Business Charter member . (40)	No	0
Two or more ordinary subsidiaries based in jurisdictions on Ethical Consumer's tax havens list, which do not serve the local population, and the company has no public country-by-country reporting or policy statement and narrative explanation. (20)	No	0
Two or more high-risk company types based in jurisdictions on Ethical Consumer's tax havens list which do not serve the local population and no public country by country reporting or policy statement and narrative explanation. (0)	No	0
Ultimate Holding Company is registered in a jurisdiction on Ethical Consumer's tax havens list, while the company's primary offices or headquarters are registered elsewhere, and it is	No	0

not clearly in the public domain that the UHC is tax resident in the UK. (0)		
Reputable and significant third-party criticism for tax avoidance: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	0
Total		90
Anything else of note / possible other marks		

Timber

Timber		
Company	Amazon	
Date of research	5/4/23	
Sources used	<p>[1] https://sustainability.aboutamazon.co.uk/environment/products#materials</p> <p>[2] https://www.amazon.co.uk/b?node=22409164031</p> <p>[3] https://www.amazon.co.uk/Amazon-Basics-Natural-Ribbed-Headboard/dp/B09RB9TLTD/ref=sr_1_19?crid=3U77851H7LC51&keywords=furniture&qid=1680694175&refinements=p_89%3AAmazon%2BBasics&rnid=1632651031&s=kitchen&srefix=furnitur%2Ckitchen%2C77&sr=1-19&th=1</p>	
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products (10)	No timber policy. Some of Amazon's furniture was FSC certified and the company had partnered with certifications, including FSC, to highlight these products. However, this did not cover all products.	0
Company's policy excludes illegal timber or that sourced from unknown sources (10)	No	0
Company's policy excludes tropical hardwoods (10)	No	0
Company has a clear plan for how this policy is implemented (10) (An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)	No	0
Company's policy: a) explicitly gives preference to reusing and recycled sources (20) b) explicitly gives preference to local timber (15) c) explicitly gives preference to FSC certified timber (10)	No	0

Company uses recycled/reclaimed wood a) Any amount (5) b) 10% + of timber sourced is from reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)	No	0
Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	No	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	No	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	No	0
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	None found	0
Total (out of 100)		0

Timber		
Company	Argos (Sainsbury)	
Sources used	https://www.about.sainsburys.co.uk/~media/Files/S/Sainsburys/CRS%20Policies%20and%20Reports/PL001-V1%20Our%20Policy%20on%20Forest%20Products.pdf [1] https://www.about.sainsburys.co.uk/~media/Files/S/Sainsburys/CRS%20Policies%20and%20Reports/CDP%20Forests%20Disclosure%202022.pdf	
Date of research	5/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that	Yes	10

covers all timber and timber-derived products (10)		
Company's policy excludes illegal timber or that sourced from unknown sources (10)	Yes	10
Company's policy excludes tropical hardwoods (10)	No	0
Company has a clear plan for how this policy is implemented (10) (An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)	Yes. Chain of custody preference + independent lab testing.	10
Company's policy: a) explicitly gives preference to reusing and recycled sources (20) b) explicitly gives preference to local timber (15) c) explicitly gives preference to FSC certified timber (10)	CPD forest disclosure: Our paper/timber policy sourcing hierarchy requires post-consumer recycled or FSC certified material. If this is not available then PEFC certified material is accepted.	15 (hierarchy places FSC and recycled at the top)
Company uses recycled/reclaimed wood a) Any amount (5) b) 10% + of timber sourced is from reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)	No evidence found that products were being sold made from recycled/reclaimed timber.	0
Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	77% of our timber sold in calendar year 2021 was sourced to an independent sustainability standard with full chain of custody, e.g. FSC However, it was not clear how much of this was FSC.	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	No evidence found that products were being sold made from local timber.	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	77% of our timber sold in calendar year 2021 was sourced to an independent sustainability standard with full chain of custody, e.g. FSC However, it was not clear how much of this	0

	was FSC.	
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	None found	
Total (out of 100)		45
Possible additional marks	Sainsbury uses an independent lab to do ad-hoc testing to verify wood species and origin.	

Timber		
Company	B&M	
Sources used	[1] https://www.bandmretail.com/supply-chain	
Date of research	5/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products (10)	No policy at all was found.	0
Company's policy excludes illegal timber or that sourced from unknown sources (10)	No	0
Company's policy excludes tropical hardwoods (10)	No	0
Company has a clear plan for how this policy is implemented (10) (An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)	No	0
Company's policy: a) explicitly gives preference to reusing and recycled sources (20) b) explicitly gives preference to local timber (15) c) explicitly gives preference to FSC certified timber (10)	No	0

Company uses recycled/reclaimed wood a) Any amount (5) b) 10% + of timber sourced is from reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)	No	0
Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	No	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	No	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	No	0
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	No	0
Total (out of 100)		0
Possible additional marks		
% of certified timber		
Targets		

Timber	
Company	B&Q (Kingfisher). Note - Kingfisher reports for the whole group. Some info on B&Q here but not much: https://www.diy.com/one-planet-home/chain-of-custody?icamp=OPH_forest_2
Sources used	[1] Forest Positive Responsible Sourcing of Wood and Paper Products: Vendor Guidelines https://www.kingfisher.com/content/dam/kingfisher/Corporate/Documents/responsible-business-policies/individual_policies

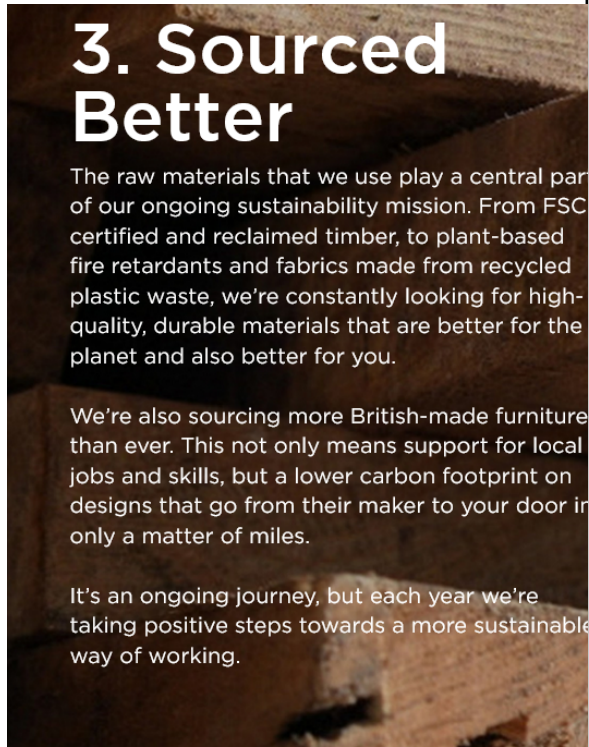
	es/2022/Forest_Positive_Vendor_Guidelines_2022.pdf [2] https://www.kingfisher.com/content/dam/kingfisher/Corporate/Images/RB-Report-2022/Kingfisher-plc-Responsible-Business-Report-2021-22.pdf [3] https://www.kingfisher.com/content/dam/kingfisher/Corporate/Documents/Other/2023/Kingfisher-plc-RB-investor-presentation-2022-23.pdf	
Date of research	6/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products (10)	Yes - “Our Forest Positive Policy requires all suppliers of products containing wood and/or paper to comply with our responsible purchasing criteria.” [1]	10
Company’s policy excludes illegal timber or that sourced from unknown sources (10)	Yes - “To help us manage the risk of not trading illegal products, all vendors of wood- and paper-based products are required to comply with our responsible purchasing criteria for wood and paper (see ‘Our responsible purchasing criteria for wood and paper’ section). Vendors are also required to provide us with mandatory data including information on certification status of the product, timber species and country of harvest (see data section).” [1]	10
Company’s policy excludes tropical hardwoods (10)	Requirements that apply if wood is harvested from tropical countries: “We recognise that there may be greater risk of deforestation when sourcing timber from tropical countries and therefore currently only accept FSC certification with FULL Chain of Custody for wood and paper harvested from tropical countries.” [Doesn’t accept PEFC] [1]	5 (points given for a policy on tropical hardwoods)
Company has a clear plan for how this policy is implemented (10) (An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)	Yes - “We require vendors[Kingfisher’s brands] to have Chain of Custody (CoC) for FSC and/or PEFC. This is to ensure controls are in place along the entire supply chain from the vendor back to the forest of harvest.” [1]	
Company’s policy:	Yes a) / c) - “We require that all goods	15

<p>a) explicitly gives preference to reusing and recycled sources (20) b) explicitly gives preference to local timber (15) c) explicitly gives preference to FSC certified timber (10)</p>	<p>containing wood and/or paper are from one of the following responsible sources:</p> <ul style="list-style-type: none"> • Recycled: Verified/certified as recycled or reused (including pre-consumer or post-consumer sources). • Sustainably managed (shown below in order of preference): <ul style="list-style-type: none"> ○ FSC (Forest Stewardship Council ®) with FULL Chain of Custody throughout the supply chain. Note: This is the only certification scheme we accept for wood and paper harvested from tropical countries (see note below). ○ PEFC (Programme for the Endorsement of Forest Certification) with FULL Chain of Custody throughout the supply chain.” [1] 	<p>(preference seems to be equal between recycled and FSC)</p>
<p>Company uses recycled/reclaimed wood a) Any amount (5) b) 10% + of timber sourced is from reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)</p>	<p>Yes - “this constituted 2% of responsible timber/paper products in 2021/23 (87.2% of total products were responsibly sourced).” [1]</p>	<p>5</p>
<p>Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)</p>		<p>0</p>
<p>Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)</p>		<p>0</p>
<p>Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)</p>	<p>“Responsibly sourced 94.5% of wood and paper used in products and 100% of catalogue paper in FY 22/23.” [1]</p> <p>FY 2021/22 87.2% of the wood and paper used in products sourced during the year (per number SKUs purchased) met our responsible purchasing Criteria. [1]</p> <p>[Of responsibly sourced in 2021/22]: FSC</p>	<p>10</p>

	71%, PEFC 27%, Recycled: 2%	
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	
Total (out of 100)		55
Possible additional marks	“We will not accept products that have been produced on land which has been subject to deforestation or conversion since 2010.” [1]	
% of certified timber	“Responsibly sourced 94.5% of wood and paper used in products and 100% of catalogue paper in FY 22/23.” [1] “FY 2021/22 87.2% of the wood and paper used in products sourced during the year (per number SKUs purchased) met our responsible purchasing Criteria.” [1] This figure is 94.5% for 2022_23. However, no breakdown figures could be found. [3]	
Targets	100% responsibly sourced wood and paper for our products and catalogues by FY 25/26. [2]	

Timber		
Company	6/4/23	
Sources used	[1] https://www.barkerandstonehouse.co.uk/sustainability-news [2] https://www.barkerandstonehouse.co.uk/sustainability [3] https://www.barkerandstonehouse.co.uk/buybetter-buyonce	
Date of research		
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products	No - the statement below was found on the company’s website, but it wasn’t clear if this	0

(10)	covered all timber products.	
Company's policy excludes illegal timber or that sourced from unknown sources (10)	No	0
Company's policy excludes tropical hardwoods (10)	No	0
<p>Company has a clear plan for how this policy is implemented (10)</p> <p>(An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)</p>	No	0
<p>Company's policy:</p> <p>a) explicitly gives preference to reusing and recycled sources (20)</p> <p>b) explicitly gives preference to local timber (15)</p> <p>c) explicitly gives preference to FSC certified timber (10)</p>	<p>"We will continue to give purchasing preference to sustainably sourced, reclaimed and recycled materials." [1]</p>	<p>10 (does not define sustainable but gives preference to recycled)</p>
<p>Company uses recycled/reclaimed wood</p> <p>a) Any amount (5)</p> <p>b) 10% + of timber sourced is from</p>	<p>"More than 30% of wooden furniture is made from recycled timber: the largest in the UK." [1]</p>	30



reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)		
Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	Not stated.	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	Not stated.	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	The company does use some FSC timber, but it is not clear how much it uses.	0
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	0
Total (out of 100)		40
Possible additional marks		
% of certified timber		
Targets		

Timber		
Company	Bensons for Beds	
Sources used	1) https://www.bensonsforbeds.co.uk/content/pages/sustainability/pdf/bensons-together-strategy.pdf 2) https://www.bensonsforbeds.co.uk/content/pages/sustainability/pdf/bensons-together-summary.pdf	
Date of research	6/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that	No policy found.	0

covers all timber and timber-derived products (10)		
Company's policy excludes illegal timber or that sourced from unknown sources (10)	No.	0
Company's policy excludes tropical hardwoods (10)	No.	0
Company has a clear plan for how this policy is implemented (10) (An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)	No.	0
Company's policy: a) explicitly gives preference to reusing and recycled sources (20) b) explicitly gives preference to local timber (15) c) explicitly gives preference to FSC certified timber (10)	No.	0
Company uses recycled/reclaimed wood a) Any amount (5) b) 10% + of timber sourced is from reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)	No.	0
Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	No.	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	No.	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	"All of our own brand products made here in the UK under our Slumberland, Staples & Co and Simply by Bensons ranges contain only responsibly sourced timber components. We want to increase this to 100% across all of the products we sell that contain timber-related components by 2030." [1] However, it	0

	wasn't clear what constituted 'responsibly sourced timber'.	
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	0
Total (out of 100)		0
Possible additional marks		
% of certified timber		
Targets	100% responsibly sourced timber related materials (by 2030). [2] However, no definitions of 'responsibly sourced timber' were given.	

Timber		
Company	DFS Group (includes DFS and Sogology)	
Sources used	[1] DFS Furniture Group Timber Policy: https://www.dfscorporate.co.uk/media/59132/Group-Timber-Policy-v2docx.pdf [2] AR 2022: https://www.dfscorporate.co.uk/media/59873/DFS-AR-2022.pdf	
Date of research	6/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products (10)	Yes - "This Policy applies to all timber-based Products (hereinafter 'timber') purchased by DFS Furniture PLC (the "DFS Group") Group containing any amount of timber." [1]	10
Company's policy excludes illegal timber or that sourced from unknown sources (10)	Yes - "Timber used in timber manufactured components or products for DFS Group products must not come from: Any illegal sources" [1]	10
Company's policy excludes tropical hardwoods (10)	No, but has some policy relating to this: "Timber used in timber manufactured components or products for DFS Group products must not come from: Natural tropical rainforests or dry zone forests unless they are FSC or PEFC certified." [1]	0

<p>Company has a clear plan for how this policy is implemented (10)</p> <p>(An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)</p>	<p>Yes, though it is not that strong:</p> <p>“Minimum standards include: The Supplier must declare the species, and country of harvest for all products containing timber and provide evidence demonstrating their timber supply chain. 5. All timber-containing products will be subject to DFS Group’s Risk Management Procedure.” [1]</p>	10
<p>Company’s policy:</p> <p>a) explicitly gives preference to reusing and recycled sources (20)</p> <p>b) explicitly gives preference to local timber (15)</p> <p>c) explicitly gives preference to FSC certified timber (10)</p>	<p>No – Policy lists FSC and PEFC as ‘Best Practice’, but suppliers can also be classed as just meeting ‘Minimum performance requirements’ or ‘Good practice’. Therefore this wasn’t considered a clear preference.</p>	0
<p>Company uses recycled/reclaimed wood</p> <p>a) Any amount (5)</p> <p>b) 10% + of timber sourced is from reclaimed/recycled wood (15)</p> <p>c) 30% + of timber sourced is from reclaimed/recycled wood (30)</p> <p>d) 50%+ of timber sourced is from reclaimed/recycled wood (50)</p> <p>e) 95%+ of timber is sourced from reclaimed/recycled wood (90)</p>	<p>No evidence of reclaimed wood.</p>	0
<p>Company uses local FSC-certified timber:</p> <p>a) 50%+ of timber sourced is local FSC-certified (30)</p> <p>b) 95%+ of timber sourced is local FSC-certified (50)</p>	<p>No figures provided.</p>	0
<p>Company uses local timber:</p> <p>a) 50%+ of timber sourced is local (20)</p> <p>b) 95%+ of timber sourced is local (40)</p>	<p>No figures provided.</p>	0
<p>Company uses FSC timber</p> <p>a) 50%+ of timber sourced is FSC-certified (10)</p> <p>b) 95%+ of timber sourced is FSC-certified (30)</p>	<p>No figures provided.</p>	0
<p>Reputable and significant third-party criticism relating to timber sourcing:</p> <p>a) One criticism (-20)</p> <p>b) Two or more criticisms (-50)</p>	<p>None found.</p>	0
<p>Total (out of 100)</p>		30
<p>Possible additional marks</p>		

% of certified timber		
Targets	“At least 90% of timber used in all products will be sustainably sourced (inc. FSC, PEFC) by Dec 2025.” [2]	

Timber		
Company	Furniture Village	
Sources used	[1] https://www.furniturevillage.co.uk/timber-policy.html	
Date of research	6/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products (10)	No, policy not clear enough – Furniture Village Ltd is committed to only working with suppliers using sustainable raw materials.	0
Company’s policy excludes illegal timber or that sourced from unknown sources (10)	Yes/no – “As a Trader we are obliged under EUTR to work with a due diligence system to minimise the risk of putting illegal timber or derived product on the market. However, Furniture Village is going beyond compliance, and wishes to secure sustainability for its supply chain where timber is involved.” [1] The company stated that it had to minimise the risk of putting illegal timber on the market, as required by EU Timber Regulation, but it did not state that its timber sourcing policy actually excluded illegal timber or that from unknown sources. This criteria was considered to be partially met, so 5 points were awarded.	5
Company’s policy excludes tropical hardwoods (10)	No	0
Company has a clear plan for how this policy is implemented (10) (An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of	“Our expectations around due diligence for ourselves as a business organisation and our suppliers is that the following three elements must be systematically exchanged and captured, to ensure we play our role in securing forests for the future, as	5

<p>the timber. The FSC requires a chain of custody.)</p>	<p>well as for our business interest directly.” [1]</p> <p>“1. Information</p> <ul style="list-style-type: none"> ● To clearly document our supply chains. ● To maintain records of the product sourced by order, including: <ul style="list-style-type: none"> ○ Records of the species sourced and forest of origin. ○ Records of all timber and wood derived products in wooden furniture including sub suppliers of finished components that form part of our supplier’s finished product. <p>2. Risk assessment procedure</p> <ul style="list-style-type: none"> ● Identification of low risk and high risk supply chains. ● Assessment of legal harvesting, sustainability and traceability. <p>3. Risk mitigation procedure</p> <ul style="list-style-type: none"> ● Education of all suppliers on the EU Regulation. ● Agree a timetable of timely implementation with each supplier. ● Ensure all suppliers are FSC certified (or equivalent) to meet our sourcing preference.” [1] <p>The above was considered a plan, though it was also considered to be vague and lacking in detail. As such, only 5 marks were awarded.</p>	
<p>Company’s policy: a) explicitly gives preference to reusing and recycled sources (20) b) explicitly gives preference to local timber (15) c) explicitly gives preference to FSC certified timber (10)</p>	<p>No</p>	<p>0</p>
<p>Company uses recycled/reclaimed wood</p>	<p>Not disclosed.</p>	<p>0</p>

a) Any amount (5) b) 10% + of timber sourced is from reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)		
Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	Not disclosed.	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	Not disclosed.	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	Not disclosed.	0
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	None found	0
Total (out of 100)		10
Possible additional marks		
% of certified timber		
Targets		

Timber		
Company	Futon Company	
Sources used	[1] https://www.futoncompany.co.uk/redundant/environmental-and-ethical-approach.html	
Date of research	6/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products	No, very inadequate, almost no policy:	0

(10)	<p>“Our promise: We will never knowingly work with raw materials or production techniques which are deemed to be harmful or dangerous for either the planet or the people on our planet</p> <p>We say: In making purchasing decisions, the source and sustainability of raw materials is always considered before an order is placed. If there is a doubt as to the sustainability of a product or material the orders are not placed and sustainable alternatives are sought elsewhere.</p> <p>We say: The EU timber regulations were introduced last year to ensure compliance with ethical sourcing principles, and we of course, comply with those regulations which are pretty stringent.” [1]</p>	
Company’s policy excludes illegal timber or that sourced from unknown sources (10)	No	0
Company’s policy excludes tropical hardwoods (10)	No	0
<p>Company has a clear plan for how this policy is implemented (10)</p> <p>(An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)</p>	No	0
<p>Company’s policy:</p> <p>a) explicitly gives preference to reusing and recycled sources (20)</p> <p>b) explicitly gives preference to local timber (15)</p> <p>c) explicitly gives preference to FSC certified timber (10)</p>	No	0
<p>Company uses recycled/reclaimed wood</p> <p>a) Any amount (5)</p> <p>b) 10% + of timber sourced is from reclaimed/recycled wood (15)</p> <p>c) 30% + of timber sourced is from reclaimed/recycled wood (30)</p> <p>d) 50%+ of timber sourced is from reclaimed/recycled wood (50)</p> <p>e) 95%+ of timber is sourced from reclaimed/recycled wood (90)</p>	Did not disclose	0

Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	Did not disclose	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	Did not disclose	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	Did not disclose	0
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	None found	0
Total (out of 100)		0
Possible additional marks		
% of certified timber		
Targets		

Timber	
Company	Ikea
Sources used	<p>1) https://about.ikea.com/en/sustainability/wood-forestry/wood-we-use</p> <p>2) https://about.ikea.com/en/sustainability/wood-forestry/wood-we-use/fsc-certified-wood</p> <p>3) IWAY Standard - https://gbl-sc9u2-prd-cdn.azureedge.net/-/media/aboutikea/pdfs/iway/iway-standard-forest-material-section-edition-6-0.pdf?rev=813c8ba4417a4aedb7791ae75ebc9dcf&sc_lang=en&hash=CE7871E5CD795ABB716EADD5372DDB7E</p> <p>4) https://about.ikea.com/en/sustainability/wood-forestry/wood-we-use</p>


Date of research	6/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products (10)	Yes - "IWAY Forest Materials Section Part (A) requirements are implemented for all forest materials, including those for other customers." [3]	10
Company's policy excludes illegal timber or that sourced from unknown sources (10)	Yes - not said explicitly but effectively said in many places. For example, IKEA requires all its timber to be either FSC certified or recycled.	10
Company's policy excludes tropical hardwoods (10)	No - doesn't appear to.	0
Company has a clear plan for how this policy is implemented (10) (An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)	"Through enforcing our strict wood control system, we have put many of our own checks in place to ensure that any wood which enters our supply chain comes from responsibly managed forests. In our commitment to only use wood from more sustainable sources, we also require that our suppliers use FSC-certified wood as a fourth safeguard. Beyond requiring that suppliers use FSC-certified wood, IKEA also funds projects, supports development, and opens up supply chains to pilot innovations to help further strengthen FSC." [2] Detailed policy found here: https://gbl-sc9u2-prd-cdn.azureedge.net/-/media/aboutikea/pdfs/iway/iway-standard-forest-material-section-edition-6-0.pdf?rev=813c8ba4417a4aedb7791ae75ebc9dcf&sc_lang=en&hash=CE7871E5CD795ABB716EADD5372DDB7E	10
Company's policy: a) explicitly gives preference to reusing and recycled sources (20) b) explicitly gives preference to local timber (15) c) explicitly gives preference to FSC certified timber (10)	"Products and materials for IKEA are from More Sustainable Sources. Such products and materials either: a) Carry one of the following FSC claims (FSC 100%, FSC Mix Credit, FSC Mix 100%, FSC Mix ≥70% (paper-based only), FSC Recycled Credit, FSC Recycled ≥70%); or b) Contain 100% post-consumer recycled forest materials" [3]	15 (FSC and recycled seem to be of equal preference).
Company uses recycled/reclaimed wood a) Any amount (5) b) 10% + of timber sourced is from	"Approximately 15% of our total wood use in FY22 was recycled wood". [2]	15

<p>reclaimed/recycled wood (15)</p> <p>c) 30% + of timber sourced is from reclaimed/recycled wood (30)</p> <p>d) 50%+ of timber sourced is from reclaimed/recycled wood (50)</p> <p>e) 95%+ of timber is sourced from reclaimed/recycled wood (80)</p>		
<p>Company uses local FSC-certified timber:</p> <p>a) 50%+ of timber sourced is local FSC-certified (30)</p> <p>b) 95%+ of timber sourced is local FSC-certified (50)</p>	<p>IKEA Discloses where its wood is from. 85% is timber from Europe. However, this was not considered to be local as IKEA did not specify that it aimed to source locally. [4]</p> <p>https://about.ikea.com/en/sustainability/wood-forestry/wood-we-use</p>	0
<p>Company uses local timber:</p> <p>a) 50%+ of timber sourced is local (20)</p> <p>b) 95%+ of timber sourced is local (40)</p>	See above	0
<p>Company uses FSC timber</p> <p>a) 50%+ of timber sourced is FSC-certified (10)</p> <p>b) 95%+ of timber sourced is FSC-certified (30)</p>	<p>“In FY22, 99.9% of the wood used by IKEA was FSC-certified or recycled. Approximately 15% of our total wood use in FY22 was recycled wood.” [1] IKEA was awarded 30 marks because 99.9% of its wood was considered sustainably sourced as either FSC or recycled.</p>	30
<p>Reputable and significant third-party criticism relating to timber sourcing:</p> <p>a) One criticism (-20)</p> <p>b) Two or more criticisms (-50)</p>	<p>Yes, two criticisms found.</p> <p>1. “Earthsight’s 18-month-long investigation has found that Ikea is selling beech chairs made from wood which was illegally felled in the forests of the Ukrainian Carpathians.”</p> <p>https://www.earthsight.org.uk/flatpackedforests-en</p> <p>2. “Ikea, the world’s biggest furniture retailer, has for years sold children’s furniture made from wood linked to vast illegal logging in protected forests in Russia, an Earthsight investigation has found. It is one of a number of western firms linked to the case.</p> <p>Earthsight’s findings represent just the tip of the iceberg with respect to the presence of illegal Russian wood in both Europe and Ikea.”</p> <p>https://www.earthsight.org.uk/news/investigations/ikea-house-of-horrors</p>	-50

Total (out of 100)		40
Possible additional marks	Discloses where its wood is from. 85% is from Europe, so maybe this could be considered local. [4] https://about.ikea.com/en/sustainability/wood-forestry/wood-we-use	
% of certified timber	99.9%	
Targets	<p>“Continue to only use wood from more sustainable sources certified by the most credible, global third-party certification systems.”</p> <p>More targets in link below.</p> <p>https://about.ikea.com/en/newsroom/2021/01/25/ikea-launches-new-2030-forest-agenda-to-push-for-improved-forest-management-and-biodiversity-globally</p> <p>Note: *We consider a goal to be fully reached when we achieve more than 98% fulfilment overall. Due to disruptions or new suppliers/business partners, we cannot guarantee a 100% fulfilment at every given point in time.</p>	

Timber	
Company	John Lewis
Sources used	<p>[1] 2021 Timber policy: https://www.johnlewispartnership.co.uk/content/dam/cws/pdfs/Juniper/the-john-lewis-partnership-timber-standard.pdf</p> <p>[2] Timber policy (undated): https://www.johnlewispartnership.co.uk/content/dam/cws/images/tempfolder/csr/john-lewis-timber-paper-policy-SRS015.pdf (I think the 2021 policy is an update to this one).</p> <p>[3] Ethics and Sustainability report 2020_21 https://www.johnlewispartnership.co.uk/content/dam/cws/pdfs/Juniper/ethics-and-sustainability/progress-report/Ethics-and-Sustainability-Progress-Report-2020_21.pdf</p>
Date of research	17/4/23

	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products (10)	<p>Yes”: The following materials in scope of JLP Policy on Responsible Sourcing of Timber & Paper: John Lewis & Partners and Waitrose & Partners own brand and brand-exclusive products made completely, or containing components or parts that make up >5% of the finished product weight, of:</p> <ul style="list-style-type: none"> • Solid timber • Solid bamboo • Timber veneers • Timber composites such as MDF, particleboard & plywood • Paper (including kitchen roll, tissues, toilet roll, wipes, gift wrap, cards, stationery) • Any other timber or paper containing products which fall in scope of the UK Timber Regulations and for which JLP is first to place on the GB Market (the ‘Operator’) e.g. branded products, goods not for resale, store fixtures.” 	10
Company’s policy excludes illegal timber or that sourced from unknown sources (10)	<p>Yes: “John Lewis commits that our products will only use timber and paper obtained from known, legal and well managed forests to avoid contributing to deforestation and forest degradation and to respect the people and communities that depend on them.” [3]</p>	10
Company’s policy excludes tropical hardwoods (10)	No	0
<p>Company has a clear plan for how this policy is implemented (10)</p> <p>(An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)</p>	<p>Yes: “Suppliers are required to make due diligence submissions for all timber/paper-containing materials prior to product supply, and to renew this on an annual basis. These are independently risk assessed by a third party against the following gradings:</p>	10

	 <p>NON-COMPLIANT</p> <p>Timber sources do not meet the criteria of the Timber Policy. They are either:</p> <p>Unknown - origin of timber is unknown and cannot be traced or</p> <p>Known <u>but</u> risk assessment highlights a risk of illegality</p> <p>GOOD (existing suppliers only, until Jan 2023)</p> <p>Timber sources meet the minimum criteria of the Timber Policy. They are:</p> <p>Known <u>and</u> legal - risk assessment has concluded low-risk, across all 5 risk assessment factors</p> <p>Evidence of CITES-permitted, FLEGT-licenced and timber already part of a recognised Legality Verification System will automatically meet the Good criteria</p> <p>Do not contribute to target for sustainable/recycled sources by 2025</p>	
<p>Company's policy:</p> <p>a) explicitly gives preference to reusing and recycled sources (20)</p> <p>b) explicitly gives preference to local timber (15)</p> <p>c) explicitly gives preference to FSC certified timber (10)</p>	<p>Yes/no: Preference given equally to FSC and PEFC, therefore only 5 awarded.</p>	<p>5</p>
<p>Company uses recycled/reclaimed wood</p> <p>a) Any amount (5)</p> <p>b) 10% + of timber sourced is from reclaimed/recycled wood (15)</p> <p>c) 30% + of timber sourced is from reclaimed/recycled wood (30)</p> <p>d) 50%+ of timber sourced is from reclaimed/recycled wood (50)</p> <p>e) 95%+ of timber is sourced from reclaimed/recycled wood (90)</p>	<p>No: Didn't report on this.</p>	<p>0</p>

Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	No: "2020_21 figures Not reported due to data inaccuracy – 2019_29 Best: 30% / Better: 22%" [3]	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	No	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	No	0
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	None found	0
Total (out of 100)		35
Possible additional marks		
% of certified timber		
Targets	John Lewis: 100% of the timber and paper in our own-brand products to come from trusted sources by the end of January 2021 [3] - these targets are crap and pretty meaningless.	

Timber		
Company	Marks & Spencer	
Sources used	[1] Wood sourcing policy (last updated 2016, but plan of the company's Plan A 2020) https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/Wood/mns-wood-policy.pdf [2] https://corporate.marksandspencer.com/sustainability/our-products/ch-raw-materials/wood	
Date of research	17/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products	Yes: applies to all M&S branded products and packaging.	10

(10)					
Company's policy excludes illegal timber or that sourced from unknown sources (10)	Yes: legally harvested is one of the minimum standards	10			
Company's policy excludes tropical hardwoods (10)	No	0			
<p>Company has a clear plan for how this policy is implemented (10)</p> <p>(An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)</p>	<p>Yes:</p> <p><u>Compliance Assessment</u></p> <p>Information supplied shall be assessed for compliance (Green Minimum Standards for Wood as follows:</p> <table border="1"> <thead> <tr> <th>Compliance</th> </tr> </thead> <tbody> <tr> <td> <ul style="list-style-type: none"> • Labelled, certified products with chain of custody • From M&S risk assessed and accepted forest sources with chain of custody • Equivalent documented systems with supporting evidence (see 'Sources' section above) </td> </tr> <tr> <td> <ul style="list-style-type: none"> • Raw materials failed the risk assessment process • Timber species undeclared • Paper mill and/or paper grade undeclared (non-certified) • Information missing from the supply chain • Data or organisation unable to be verified </td> </tr> </tbody> </table> <p>Where a sub-supplier refuses to support our supplier's efforts, additional testing may be necessary at the suppliers' expense to prove that the material is of low risk. This also applies to instances where the</p>	Compliance	<ul style="list-style-type: none"> • Labelled, certified products with chain of custody • From M&S risk assessed and accepted forest sources with chain of custody • Equivalent documented systems with supporting evidence (see 'Sources' section above) 	<ul style="list-style-type: none"> • Raw materials failed the risk assessment process • Timber species undeclared • Paper mill and/or paper grade undeclared (non-certified) • Information missing from the supply chain • Data or organisation unable to be verified 	10
Compliance					
<ul style="list-style-type: none"> • Labelled, certified products with chain of custody • From M&S risk assessed and accepted forest sources with chain of custody • Equivalent documented systems with supporting evidence (see 'Sources' section above) 					
<ul style="list-style-type: none"> • Raw materials failed the risk assessment process • Timber species undeclared • Paper mill and/or paper grade undeclared (non-certified) • Information missing from the supply chain • Data or organisation unable to be verified 					
<p>Company's policy:</p> <p>a) explicitly gives preference to reusing and recycled sources (20)</p> <p>b) explicitly gives preference to local timber (15)</p> <p>c) explicitly gives preference to FSC certified timber (10)</p>	No. This is almost implied at points, but not explicit.	0			
<p>Company uses recycled/reclaimed wood</p> <p>a) Any amount (5)</p> <p>b) 10% + of timber sourced is from reclaimed/recycled wood (15)</p> <p>c) 30% + of timber sourced is from reclaimed/recycled wood (30)</p> <p>d) 50%+ of timber sourced is from reclaimed/recycled wood (50)</p> <p>e) 95%+ of timber is sourced from reclaimed/recycled wood (90)</p>	No. No data / proof found.				
<p>Company uses local FSC-certified timber:</p> <p>a) 50%+ of timber sourced is local FSC-certified (30)</p> <p>b) 95%+ of timber sourced is local FSC-certified (50)</p>	No	0			
<p>Company uses local timber:</p> <p>a) 50%+ of timber sourced is local (20)</p> <p>b) 95%+ of timber sourced is local (40)</p>	No	0			
Company uses FSC timber	"In 2019, 85% of the wood-based materials	5			

a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	we used were Forest Stewardship Council (FSC) certified, recycled or from sources assessed as otherwise protecting forests and communities. The majority of our wood-fibre is FSC certified.” [2] – The company didn’t state exactly what proportion was FSC certified, but 5 marks were awarded because it appeared that a significant proportion, perhaps 50%+, of its timber was FSC certified.	
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	None found.	
Total (out of 100)		35
Possible additional marks		
% of certified timber		
Targets	All wood to come from most sustainable sources by 2020	

Timber		
Company	Next	
Sources used	[1] NEXT Timber Sourcing Policy (2018) https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/about-us/timber-sourcing-policy-2019.pdf [2] https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/cr-reports/next-cr-report-2022.pdf	
Date of research	17/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products (10)	Yes: “Our Timber Sourcing Policy applies to the following types of product which contain wood or materials derived from wood, including (but not limited to) solid wood, board materials, pulp and paper.” (More details given in bullet points.) [1]	10
Company’s policy excludes illegal timber or that sourced from unknown sources (10)	Yes: “Each timber product and the material used to manufacture them are assessed to determine their timber policy category: Legal - NEXT verified	10

	<p>Responsible – NEXT verified Certified Responsible - through a recognised Scheme</p> <p>The category Legal is our minimum requirement and any product containing timber which does not meet this minimum threshold will not be sourced by NEXT.” [1]</p>	
<p>Company’s policy excludes tropical hardwoods (10)</p>	No	0
<p>Company has a clear plan for how this policy is implemented (10)</p> <p>(An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)</p>	<p>No: NEXT has the following policy, however, there was no clear plan for how the policy is implemented:</p> <ul style="list-style-type: none"> ● “To categorise timber products as Legal we verify that the following requirements are met: ● Only source timber material that has been produced, processed and traded in compliance with ● applicable legislation of the country where the trees were harvested ● Adhere to all relevant national and international legislation relating to forest management and ● timber trade, including but not limited to requirements of the EU Timber Regulation (995/2010), ● FLEGT licensing system, CITES convention and any relevant EU & UN sanctions on timber exports ● Not to source timber material harvested from or traded through countries or areas with ● prevalence of armed conflicts, for which conflict timber¹ is a concern ● Implement a due diligence procedure, in line with the requirements of the EU Timber Regulation ● (EUTR) Ensure that all timber material subject to this Standard is at ‘low risk’ of having been illegally harvested, transported and traded” [1] 	0
<p>Company’s policy:</p> <p>a) explicitly gives preference to reusing and recycled sources (20)</p> <p>b) explicitly gives preference to local timber (15)</p> <p>c) explicitly gives preference to FSC certified timber (10)</p>	<p>No: “In addition to our Responsible timber category requirements, NEXT is committed to sourcing an increasing proportion of our timber products as FSC® or PEFC® certified. – this isn’t specifically a preference, but just an aim to increase the amount of certified timber.” [1]</p>	0

Company uses recycled/reclaimed wood a) Any amount (5) b) 10% + of timber sourced is from reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)	Could not find evidence of this.	0
Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	No	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	No	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	No: "In 2021/22, 39% was sourced as certified or responsible in line with our Timber Policy." [2] – However, it was not clear what proportion was FSC certified..	0
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	None found	0
Total (out of 100)		20
Possible additional marks		
% of certified timber		
Targets	"By 2025 we aim to only source products which are assessed as Responsible or Certified Responsible, making Responsible our minimum requirement." [1]	

Timber	
Company	Oak Furniture Land
Sources used	[1] https://www.oakfurnitureland.co.uk/page/timber-sourcing-statement.html [2] Ethical Consumer questionnaire

Date of research	17/4/23	
	Evidence/evaluation	Score
<p>Company has a timber sourcing policy that covers all timber and timber-derived products (10)</p>	<p>Yes: “We know where the wood in your furniture comes from. Every piece of our furniture comes from suppliers who have traceable, ethical practices. Our sourcing team regularly visits our suppliers' factories and from time-to-time the forests, plantations or farms themselves. They check that the timber used in our products is the exact species and from the place of origin stated by the supplier.</p> <p>We do not source timber for any of our products that has been:</p> <ul style="list-style-type: none"> ● Illegally harvested; ● Harvested in violation of traditional and human rights; ● Harvested in forests in which high conservation values are threatened by management activities; ● Harvested in forests being converted to plantations or non-forest use” [1] 	10
<p>Company’s policy excludes illegal timber or that sourced from unknown sources (10)</p>	<p>We do not source timber for any of our products that has been:</p> <ul style="list-style-type: none"> ● Illegally harvested; 	10
<p>Company’s policy excludes tropical hardwoods (10)</p>	<p>Yes: “We do not use tropical hardwood species in our products.” [2]</p>	10
<p>Company has a clear plan for how this policy is implemented (10)</p> <p>(An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)</p>	<p>Yes:</p> <p>“100% of our timber is legal and traceable. We have obtained robust verification to determine the legal provenance of our timber in order to fulfil our obligation under international timber sourcing legislation.</p> <p>We have a multi-step process in place that ensures our wood supply is legal, authentic and its source is verified. For every shipment, our suppliers must provide a Certificate of Origin, alongside a purchase invoice and a signed declaration to prove that the goods and supporting documents are accurate and authentic.</p>	10

	<p>With each Bill of Lading (a legal document issued by a carrier to a shipper on every shipment, detailing the type, quantity, and destination of the goods), we also ensure the shipment date is matched to the timber source documents.</p> <p>As an additional measure, we work with an onsite Quality Controller to check the suppliers' timber source when the timber is delivered to a warehouse. In terms of additional due diligence, our sourcing team has undertaken inspection visits to both supplier sawmills and forests to further verify our timber source. As an extra measure, we periodically use laboratory testing to check the isotope ratios of the wood samples (specifically carbon, oxygen, hydrogen and sulphur) to ensure there are no discrepancies.</p> <p>Significantly, this approach has been verified and endorsed by Preferred by Nature (formerly NEPcon), an independent forest commodities NGO, following rigorous assessment conducted in March 2022." [2]</p>	
<p>Company's policy: a) explicitly gives preference to reusing and recycled sources (20) b) explicitly gives preference to local timber (15) c) explicitly gives preference to FSC certified timber (10)</p>	No	0
<p>Company uses recycled/reclaimed wood a) Any amount (5) b) 10% + of timber sourced is from reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)</p>	No	0
<p>Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)</p>	No	0

Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	No	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	No: "FSC certified: 22% - Other certified (PEFC and national schemes): 72%" [2]	0
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	No	0
Total (out of 100)		40
Possible additional marks		
% of certified timber		
Targets	"As a key element of our '10 for 2025' ESG framework, we have committed to a target that 100% of the timber used in our products will be derived from verified responsible sources by end FY25 (June 2025). Currently, 94% of the timber we source is derived from verified responsible sources" [2]	

Timber		
Company	ScS	
Sources used	[1] https://www.scsplc.co.uk/about-us/responsible-business/our-environment/	
Date of research	17/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products (10)	No policy. This was all that was found: "Furniture and flooring products use materials including timber, leather and textiles. We recognise the importance of traceability within our supply chain and we're committed to work towards more sustainable sourcing and reducing our environmental footprint. [1]	0

Company's policy excludes illegal timber or that sourced from unknown sources (10)	No	0
Company's policy excludes tropical hardwoods (10)	No	0
Company has a clear plan for how this policy is implemented (10) (An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)	No	0
Company's policy: a) explicitly gives preference to reusing and recycled sources (20) b) explicitly gives preference to local timber (15) c) explicitly gives preference to FSC certified timber (10)	No	0
Company uses recycled/reclaimed wood a) Any amount (5) b) 10% + of timber sourced is from reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)	No	0
Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	No	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	No	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	No	0
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	Yes: Consistently (for all three scorecards) scored 0 in WWF timber scorecard: https://www.wwf.org.uk/timberscorecard	-20
Total (out of 100)		0

Possible additional marks		
% of certified timber		
Targets		

Timber		
Company	Sustainable Furniture	
Sources used	[1] https://www.sustainable-furniture.co.uk/sustainability	
Date of research		
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products (10)	No - not a clear one.	0
Company's policy excludes illegal timber or that sourced from unknown sources (10)	No - this is not said explicitly.	0
Company's policy excludes tropical hardwoods (10)	No	0
Company has a clear plan for how this policy is implemented (10) (An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)	No	0
Company's policy: a) explicitly gives preference to reusing and recycled sources (20) b) explicitly gives preference to local timber (15) c) explicitly gives preference to FSC certified timber (10)	Yes (a) - "Where possible we use reclamation of timber, this is an especially effective method of sustainability that allows us to recycle previously used wood into beautiful new furniture." [1]	20
Company uses recycled/reclaimed wood a) Any amount (5) b) 10% + of timber sourced is from reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)	Yes (a) - they clearly sell reclaimed furniture. They don't state what % is reclaimed, but it appears to be a significant part of the company's product offering. Therefore 30 points were awarded.	30

Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	No	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	No	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	No – “We also actively participate the FLEGT Licenced Timber Initiative. FLEGT stands for "Forest Law Enforcement, Governance and Trade". This initiative aims to reduce illegal logging by strengthening sustainable and legal forest management, improving governance and promoting trade in legally produced timber. All new timber that we import from Indonesia comes with FLEGT certification, which guarantees that the timber is from sustainably sourced plantations, is harvested legally and ethically. – this is essentially an initiative to aid EU timber regulations, so not considered to amount to much.”	0
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)		No
Total (out of 100)		50
Possible additional marks		
% of certified timber		
Targets		

Timber		
Company	Warren Evans	
Sources used	[1] https://warrenevans.com/	
Date of research	27/4/23	
	Evidence/evaluation	Score
Company has a timber sourcing policy that covers all timber and timber-derived products (10)	No policy found	0

Company's policy excludes illegal timber or that sourced from unknown sources (10)	No policy found	0
Company's policy excludes tropical hardwoods (10)	No policy found	0
Company has a clear plan for how this policy is implemented (10) (An example of a clear plan might be ensuring that all timber has a full chain of custody - basically a paper trail that shows the source of the timber. The FSC requires a chain of custody.)	No policy found	0
Company's policy: a) explicitly gives preference to reusing and recycled sources (20) b) explicitly gives preference to local timber (15) c) explicitly gives preference to FSC certified timber (10)	No policy found	0
Company uses recycled/reclaimed wood a) Any amount (5) b) 10% + of timber sourced is from reclaimed/recycled wood (15) c) 30% + of timber sourced is from reclaimed/recycled wood (30) d) 50%+ of timber sourced is from reclaimed/recycled wood (50) e) 95%+ of timber is sourced from reclaimed/recycled wood (90)	No - not found	0
Company uses local FSC-certified timber: a) 50%+ of timber sourced is local FSC-certified (30) b) 95%+ of timber sourced is local FSC-certified (50)	No	0
Company uses local timber: a) 50%+ of timber sourced is local (20) b) 95%+ of timber sourced is local (40)	No	0
Company uses FSC timber a) 50%+ of timber sourced is FSC-certified (10) b) 95%+ of timber sourced is FSC-certified (30)	Yes – <i>We hand-make our quality beds in London using top grade FSC timber, fabrics, and water-based finishes....All of our underbed storage drawers are made from FSC top grade Birch ply. [1]</i> The company did clearly report what proportion of its timber was FSC certified. However, as the company only made beds and storage drawers, the above statement was taken to mean that 100% of its timber	30

	was FSC certified.	
Reputable and significant third-party criticism relating to timber sourcing: a) One criticism (-20) b) Two or more criticisms (-50)	No	0
Total (out of 100)		30
Possible additional marks		
% of certified timber		
Targets		

Workers

Workers' Rights / Supply chain transparency		
Company	Amazon	
Date of research	24/4/23	
Sources used	<p>[1] Supply Chain Standards 2023 https://sustainability.aboutamazon.com/amazon_supply_chain_standards_english.pdf</p> <p>[2] https://sustainability.aboutamazon.com/society/human-rights</p> <p>[3] https://sustainability.aboutamazon.com/society/supply-chain?workerCount=true&engagementProgram=true&productCategory=true</p>	
	Evidence	Score
<p>Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>The company had a code of conduct that was required of all first tier suppliers: “Amazon Supply Chain Standards (the “Standards”) apply to all suppliers of goods and services for Amazon and Amazon’s subsidiaries, including providers, vendors, selling partners, contractors, and subcontractors (“Suppliers”).”</p> <p>[1]</p> <ol style="list-style-type: none"> 1) yes 2) yes 3) No – The company did not mention a living wage, but only expected suppliers to meet the legal minimum: “Suppliers are required to pay their workers, including contract workers and those paid by piece rate, in a timely manner and provide compensation (including minimum wages and allowances, overtime pay, benefits, and paid leave) in a manner that satisfies or exceeds applicable laws.” 4) No – while the company had a statement on limiting the working week to 60 hours, this statement was prefaced with “Except in special or emergency circumstances.” However, there was no mention of there needing to be trade union approval of such overtime, nor any definition of “special or emergency circumstances.” 5) Yes 6) Yes 	10

	7) Yes 8) No	
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	No	0
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers' rights abuses and taken active steps to address these issues. (10)</p>	<p>a) Yes, but not clear if it includes all tier 1 suppliers. "Our supplier list and interactive supply chain map provides details on suppliers of Amazon-branded apparel, consumer electronics, food and beverage, and home goods products. We update our supply chain map at least annually to provide customers and external stakeholders visibility into where we source." [3]. Therefore 5 points was awarded.</p> <p>b) no</p> <p>c) Yes, see a), above.</p>	10.
<p>Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (For example, it has committed to long-term contracts with a supplier.) (10) c) Company shows a preference for long term suppliers relationships (5)</p>	No	0
<p>Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)</p>	No. The following statement regarding wages was found: "Suppliers should regularly review worker salaries to evaluate whether workers earn enough to meet their basic needs and the needs of their family and adjust accordingly at least every two years." [1]. However, this was not considered a commitment to ensuring living wages are paid in its supply chain.	0
Trade unions	No	0

a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)		
<p>Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain):</p> <p>a) One criticism (-20)</p> <p>b) Two or more criticisms (-50)</p>	<p>d) Yes, many examples for found, including:</p> <ul style="list-style-type: none"> • The TUC details a range of worker grievances: https://www.tuc.org.uk/node/523929 • This article reports on how "Amazon has aggressively opposed unionization efforts within its warehouses" https://www.theguardian.com/technology/2022/nov/28/amazon-staten-island-new-york-retaliation • This article details workers' rights grievances in Amazon UK warehouses: https://www.theguardian.com/uk-news/2022/aug/14/a-sweatshop-in-the-uk-how-the-cost-of-living-crisis-triggered-walkouts-at-amazon 	-50
Total (max 100)		0
Targets		
Other potential marks	"We recognize that audits alone are insufficient to drive long-term change across industries."	

Workers' Rights / Supply chain transparency	
Company	<p>Argos / Habitat (Sainsbury)</p> <p>Note: The policy on Ethical Sourcing states: "For the purpose of this document Sainsbury's means Sainsbury's Supermarkets Limited and Argos Limited only." This also covered Habitat, because according to the Habitat website, "Habitat is a trading name of Argos Limited" (https://www.habitat.co.uk)</p>
Date of research	24/4/23
Sources used	[1] Our Policy on Ethical Sourcing: https://www.about.sainsburys.co.uk/~/_media/Files/S/Sainsbur

	<p>ys/CRS%20Policies%20and%20Reports/Our%20Policy%20on%20Ethical%20Sourcing%202022.pdf</p> <p>[2] https://www.about.sainsburys.co.uk/sustainability/plan-for-better/reports-policies-and-standards#2022</p> <p>[3] Human Rights Saliency Report 2021_22 https://www.about.sainsburys.co.uk/~media/Files/S/Sainsburys/CRS%20Policies%20and%20Reports/Human%20Rights%20Saliency%20Report%202021-22.pdf</p> <p>[4] Sainsbury's Plan for Better 2022/23 half year sustainability update https://www.about.sainsburys.co.uk/~media/Files/S/Sainsburys/CRS%20Policies%20and%20Reports/Plan%20for%20Better%20Half%20Year%20Report%202022-23.pdf</p> <p>[5] https://www.about.sainsburys.co.uk/sustainability/better-for-everyone/human-rights</p>			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 30%; text-align: center;">Evidence</th> <th style="width: 20%; text-align: center;">Score</th> </tr> </thead> </table>		Evidence	Score
	Evidence	Score		
<p>Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>[1] "All tier 1 suppliers shall ensure compliance with this policy for their own operations and shall cascade the requirements down their supply chains. Please refer to the relevant supplier manual for specific supplier requirements."</p> <ol style="list-style-type: none"> 1) Yes 2) Yes 3) Yes 4) Yes 5) Yes: the company's policy stated that 'child' and 'child labour' are defined in the appendices, but no appendices could be found. However, it also stated: "These policies and procedures shall conform to the provisions of the relevant ILO standards," which was considered adequate. 6) Yes 7) Yes 8) Yes: 8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice. 8.2 "Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only 	<p>25</p>		

	contracting, sub- contracting, or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.”	
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	Yes: ““All tier 1 suppliers shall ensure compliance with this policy for their own operations and shall cascade the requirements down their supply chains.” [1]	10
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers’ rights abuses and taken active steps to address these issues. (10)</p>	<p>a) Yes/No: Company publishes list of all tier 1 ‘GM suppliers’ and ‘food suppliers’. [2] As the company had published some, but not all of its 1st tier suppliers, 5 points were awarded.</p> <p>No other criteria were met.</p>	5
<p>Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers’ rights in its supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers’ rights in its supply chain. (For example, it has committed to long-term contracts with a supplier.) (10) c) Company shows a preference for long term suppliers relationships (5)</p>	<p>Yes: a) and b): “Responsible purchasing practices: We recognise that stable business relationships contribute towards the observance of good labour practices and we endeavour to establish long-term and productive relationships with our suppliers. We are committed to dealing openly and fairly with suppliers, adhering to contract terms and avoiding the exertion of undue pressure. We will continue to review our purchasing practices to ensure that our behaviour supports our suppliers to comply with our Code of Conduct.”</p> <p>The company was also considered to have met c), but this was included in b).</p>	15
<p>Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10)</p>	Yes - partially met a) and b): “By 2030 we commit to having closed the gap and achieved living wages or income for workers in priority supply chains (equivalent to the volumes that	10

<p>b) Company has a time-bound action plan on how to achieve this. (10)</p> <p>c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10)</p> <p>d) There is proof that the company has achieved living wages in some of their supply chain. (10)</p>	<p>we source).” [4]</p> <p>The company had a time-bound commitment to ensure living wages are paid in priority supply chains. As such, the company was considered to have partially met both a) and b). 5 points were awarded for each.</p>	
<p>Trade unions</p> <p>a) the company actively works with trade unions in its supply chain in order to uphold workers’ rights. (10)</p>	<p>a) Yes: “We collect data on supplier site locations and the number of workers, as well as data on the proportion of women and migrant workers in the workforce and the presence of a worker representation mechanisms such as trade unions or worker committees. Examining this data will help us better identify and consider the needs of vulnerable groups when setting strategies and taking action.” [5]</p> <p>Also: “As founding members of ETI, we work with trade unions, our industry peers and non-governmental organisations to connect with impacted stakeholders.”</p>	10
<p>Reputable and significant third-party criticism for issues relating to workers’ rights (either relating to the company’s employees or workers in the company’s supply chain):</p> <p>a) One criticism (-20)</p> <p>b) Two or more criticisms (-50)</p>	<p>d) Yes: “In March 2023, an investigation from the Bureau of Investigative Journalism and VICO World News revealed widespread exploitation of migrant workers employed on UK farms through the Government’s Seasonal Worker Visa scheme...Migrant workers at UK Salads (supplying to Spar and Aldi), Mains of Errol Farm (supplying to Sainsbury’s), Homme Farm (supplying to Morrisons, Tesco and Aldi), and Edward Vinson’s (supplying to Tesco, Co-Op and Lidl) reported squalid, cold, precarious and cramped accommodation provided by their employers.”</p> <p>https://www.business-humanrights.org/en/latest-news/uk-migrant-farmworkers-supplying-to-major-supermarket-brands-cite-forced-labour-recruitment-debt-poor-living-conditions-penalties-incl-co-comments-2/</p> <p>Also: “Sexual exploitation has been uncovered on tea farms that supply some of the UK’s most popular brands, including PG Tips, Lipton and Sainsbury’s Red Label. More than 70 women on Kenyan tea farms, owned for years by two British companies, told the BBC they had been sexually abused by their supervisors. Secret filming showed local bosses, on plantations owned by Unilever and James Finlay & Co, pressuring an undercover reporter for sex.”</p> <p>https://www.business-humanrights.org/en/latest-</p>	-50

	news/kenya-undercover-investigation-uncovers-sexual-exploitation-on-james-finlay-lipton-tea-farms-companies-comment/	
Total (max 100)		25 (75-50)
Targets		
Other potential marks		

Workers' Rights / Supply chain transparency

Company	B&M	
Date of research	24/4/23	
Sources used	<p>[1] B&M's Workplace Policy Statement July 2020 https://cdn.bmstores.co.uk/files/dmfile/bm-workplace-policy-202007.pdf</p> <p>[2] Anti-Modern Slavery https://www.bandmretail.com/esg/policies-eporting/anti-modern-slavery</p> <p>[3] 2022 Environmental, Social & Governance Report https://www.bandmretail.com/sites/bmstores/files/reports/2022/2022-esg-report.pdf</p>	
	Evidence	Score
<p>Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>The company listed standards in relation to its suppliers: "The standards which we expect businesses in our supply chain to maintain include..." [1]</p> <p>Also: "The standard terms and conditions of purchase used with all suppliers make it a condition that they adhere to these Workplace Policy standards." [2]</p> <p>This was considered to be a statement that included all 1st tier suppliers.</p> <p>The below standards were listed in [1].</p> <ol style="list-style-type: none"> 1) yes 2) yes 3) No, no mention of a living wage: "workers' pay must comply with applicable local laws, including in relation to minimum wage requirements" 4) no, the statement was considered inadequate: "comply with local laws on working hours and time periods" 5) yes 6) yes 7) yes 8) no 	10
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond</p>	<p>No: it was not clear whether the company expected first tier suppliers to pass this code of contact up the supply chain.</p>	0

the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)		
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers' rights abuses and taken active steps to address these issues. (10)</p>	No	0
<p>Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (For example, it has committed to long-term contracts with a supplier.) (10) c) Company shows a preference for long term suppliers relationships (5)</p>	Yes, c): "We have long-standing supplier relationships and work collaboratively to minimise the risk of social compliance issues occurring in our supply chain." [3]	5
<p>Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)</p>	No	0
<p>Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)</p>	No	0
<p>Reputable and significant third-party criticism for issues relating to workers' rights (either</p>	None found	0

relating to the company's employees or workers in the company's supply chain): a) One criticism (-20) b) Two or more criticisms (-50)		
Total (max 100)		15
Targets		
Other potential marks		

Workers' Rights / Supply chain transparency		
Company	Barker and Stonehouse	
Date of research	25/4/23	
Sources used	Modern Slavery Statement: https://www.barkerandstonehouse.co.uk/modern-slavery https://www.barkerandstonehouse.co.uk/sustainability	
	Evidence	Score
Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following: 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)	No policy found. 1) 2) 3) 4) 5) 6) 7) 8)	0
Code of conduct - 2nd tier	No	0

<p>The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>		
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers' rights abuses and taken active steps to address these issues. (10)</p>	No	0
<p>Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (For example, it has committed to long-term contracts with a supplier.) (10) c) Company shows a preference for long term suppliers relationships (5)</p>	c) No: the company's modern Slavery statement said: "Most of our suppliers have also been our friends for many years so, know our values and goals but, this in no way means we sit back." However, this was not considered adequate because it did not explain or refer to how long long-term supplier relationships can be beneficial for workers in the supply chain.	0
<p>Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)</p>	No	0
<p>Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)</p>	No	0

Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain): a) One criticism (-20) b) Two or more criticisms (-50)	No	0
Total (max 100)		0
Targets		
Other potential marks		

Workers' Rights / Supply chain transparency		
Company	B&Q (Kingfisher)	
Date of research	25/4/23	
Sources used	<p>[1] Supply Chain Workplace Standards https://www.kingfisher.com/SupplierResources</p> <p>[2] Human Rights Policy https://www.kingfisher.com/SupplierResources</p> <p>[3] handbook for factories https://www.kingfisher.com/SupplierResources</p> <p>[4] Modern Slavery Act Transparency Statement 2021/22 https://www.kingfisher.com/Modern-Slavery</p>	
	Evidence	Score
<p>Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25)</p>	<p>"Kingfisher's Supply Chain Workplace Standards set out the standards that we ask all companies in our supply chain to comply with, in order to ensure respect for human rights in line with our Human Rights Policy" [1]</p> <p>1) yes 2) yes 3) Yes: "Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event, wages should always be enough to meet basic needs and to provide some discretionary income." [1] This is the same wording used as the ETI Basecode relating to living wages.</p>	25

<p>b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>4) Yes 5) yes 6) yes 7) yes 8) yes</p>	
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	<p>No: “Kingfisher’s Supply Chain Workplace Standards set out the standards that we ask all companies in our supply chain to comply with.” [1] However, it was not clear whether Kingfisher required its suppliers to pass its Supply Chain Workplace Standards up the supply chain.</p>	<p>0</p>
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10) c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers’ rights abuses and taken active steps to address these issues. (10)</p>	<p>No: The company stated: “Over the next two years, our priorities are to: – Fully map our supply chain production sites. This is an ongoing process. Our initial focus is to complete the mapping of our OEB Suppliers.” However, it had not committed to publishing its supply chain.</p>	<p>0</p>
<p>Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers’ rights in its supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers’ rights in its supply chain. (10) c) Company shows a preference for long term suppliers relationships (5)</p>	<p>No</p>	
<p>Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)</p>	<p>No</p>	

Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)	No	
Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain): a) One criticism (-20) b) Two or more criticisms (-50)	No	0
Total (max 100)		25
Targets		
Other potential marks	<p>"We've been working with &Wider, a worker engagement company, to hear directly from factory workers during a virtual audit at a new glove factory in China. Workers were able to scan a QR code from posters displayed in the factory. They could then respond to a survey giving their views anonymously on working practices including in relation to working hours and wages, health and safety, wellbeing, labour rights and freedom of association, and any abuse or unethical practices they had encountered." [4]</p>	

Workers' Rights / Supply chain transparency		
Company	Bensons for Beds	
Date of research	25/4/23	
Sources used	[1] Bensons Together Strategy https://www.bensonsforbeds.co.uk/content/pages/sustainability/pdf/bensons-together-strategy.pdf [2] Modern Slavery Statement https://www.bensonsforbeds.co.uk/modern-slavery-statement/	
	Evidence	Score
Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following: 1) no use of forced labour 2) freedom of association 3) payment of a living wage	In its Bensons Together Strategy, the company refers to 'Responsible Sourcing Policy and Code of Conduct', however, this could not be found. 1) 2)	0

<p>4) working week limited to 48 hours and 12 hours overtime</p> <p>5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption)</p> <p>6) no discrimination by race, sex etc</p> <p>7) a safe and healthy working environment.</p> <p>8) regular employment is offered (See note below for more info)</p> <p>a) All 8 criteria are met (25)</p> <p>b) 7 criteria are met (20)</p> <p>c) 6 criteria are met (15)</p> <p>d) 5 criteria are met (10)</p> <p>e) 4 criteria are met (5)</p>	<p>3)</p> <p>4)</p> <p>5)</p> <p>6)</p> <p>7)</p> <p>8)</p>	
<p>Code of conduct - 2nd tier</p> <p>The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>		0
<p>Supply chain transparency</p> <p>EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5)</p> <p>OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5)</p> <p>d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10)</p> <p>e) company has identified areas of risk for workers' rights abuses and taken active steps to address these issues. (10)</p>	<p>No – the company had a target to “Complete our full supply chain map” by 2024. [1] However, it didn't commit to publishing this map.</p>	
<p>Purchasing practices</p> <p>a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5)</p> <p>b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (10)</p> <p>c) Company shows a preference for long term suppliers relationships (5)</p>		0

Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)		0
Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)		0
Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain): a) One criticism (-20) b) Two or more criticisms (-50)	No	0
Total (max 100)		0
Targets		
Other potential marks		

Workers' Rights / Supply chain transparency	
Company	DFS
Date of research	25/4/23
Sources used	[1] Supplier Code of Practice 2021 https://www.dfscorporate.co.uk/media/58957/DFS-COP-V002--Aug-2021-1-.pdf [2] Modern Slavery and Human Trafficking Statement Year Ending 26 June 2022 https://www.dfscorporate.co.uk/media/62357/DFS-Modern-Slavery-Statement-January-2023-FINAL-signed-20123-.pdf [3] CODE OF CONDUCT https://www.dfscorporate.co.uk/media/46609/Group-Code-of-Conduct.pdf [4] Responsibility & sustainability report 2023 https://www.dfscorporate.co.uk/media/55971/DFS-AR-2021-ESG-Report.pdf

	Evidence	Score
<p>Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>“We also expect all our suppliers, partners and contractors to comply with our, or equivalent, principles and ensure that any other business partners who may be involved in supplying goods or services to the Group are also motivated to follow them.” [3]</p> <ol style="list-style-type: none"> 1) Yes, though worded as ‘modern slavery’: We do not accept or tolerate modern slavery or child labour in our Company or any organisation we deal with. 2) yes 3) no 4) no – Code of Conduct did mention working hours, but did not specify a maximum of 48 hours a week: “No one should be required to work more than the maximum regular and overtime hours allowed by law. Any overtime must be voluntary and paid at the agreed contracted rate, or those set by law.” [3] 5) yes 6) yes 7) yes 8) no 	10
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	No	0
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers’ rights abuses and taken active steps to address these issues. (10)</p>	No	0

Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (10) c) Company shows a preference for long term suppliers relationships (5)	Yes, C): "The DFS Group has long term relationships with its suppliers of both finished goods and raw materials both in the UK and overseas." [2]	5
Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)	No	0
Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)	No	0
Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain): a) One criticism (-20) b) Two or more criticisms (-50)	No	0
Total (max 100)		15
Targets		
Other potential marks		

Workers' Rights / Supply chain transparency		
Company	Furniture Village	
Date of research	26/4/23	
Sources used	[1] Modern Slavery Statement 2021: https://www.furniturevillage.co.uk/modern-slavery.html	
	Evidence	Score
Code of conduct: Company has a supplier code		

<p>of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>No code of conduct was found.</p> <ol style="list-style-type: none"> 1) 2) 3) 4) 5) 6) 7) 8) 	<p>0</p>
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	<p>No</p>	<p>0</p>
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers' rights abuses and taken active steps to address these issues. (10)</p>	<p>No: the following statement was found, but the company did not state that it would publish its supply chain map: "Furniture Village is working towards full transparency across our supply chain to mitigate the risk of slavery and human trafficking within our business." [1]</p>	<p>0</p>
<p>Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5) b) Company has taken active steps to ensure its</p>	<p>No – the company stated: "We have long standing relationships with the majority of our suppliers." However, this was not considered adequate because it did not express a preference for long-term supplier relationships</p>	<p>0</p>

purchasing practices do not have a negative effect on workers' rights in its supply chain. (10) c) Company shows a preference for long term suppliers relationships (5)	and did not frame this in relation to upholding workers' rights in the supply chain. [1]	
Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)	No	0
Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)	No	0
Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain): a) One criticism (-20) b) Two or more criticisms (-50)	None found.	0
Total (max 100)		0
Targets		
Other potential marks		

Workers' Rights / Supply chain transparency

Company	Futon Company	
Date of research	26/4/23	
Sources used	[1] Environmental and Ethical Approach (labelled as redundant on website): https://www.futoncompany.co.uk/redundant/environmental-and-ethical-approach.html [2] https://www.futoncompany.co.uk/handmade-in-the-uk.html	
	Evidence	Score
Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that	Very little was found on the Futon Company	0

<p>covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>website about its supply chain. The following statement was found on the “Environmental and Ethical Approach” page of the company’s website: “We will select our individual suppliers on their ability to meet our requirements in terms of price, quality, timeliness of delivery, consistency, flexibility and adherence to our values. Our values include ensuring that all employees work in fair and just working conditions.” [1]</p> <p>Its website also stated that: “All our mattresses and sleepover products are handmade and fresh every day from our London UK workshop.” [2] However, it wasn’t clear where its other products were made.</p> <p>Nothing more was found.</p> <ol style="list-style-type: none"> 1) 2) 3) 4) 5) 6) 7) 8) 	
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>		0
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers’ rights abuses and taken active steps to address these issues. (10)</p>		0
<p>Purchasing practices</p>		0

<p>a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5)</p> <p>b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (10)</p> <p>c) Company shows a preference for long term suppliers relationships (5)</p>		
<p>Living wages</p> <p>a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10)</p> <p>b) Company has a time-bound action plan on how to achieve this. (10)</p> <p>c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10)</p> <p>d) There is proof that the company has achieved living wages in some of their supply chain. (10)</p>		0
<p>Trade unions</p> <p>a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)</p>		0
<p>Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain):</p> <p>a) One criticism (-20)</p> <p>b) Two or more criticisms (-50)</p>	None found.	0
Total (max 100)		0
Targets		
Other potential marks		

Workers' Rights / Supply chain transparency

Company	IKEA
Date of research	26/4/23
Sources used	<p>IWAY Standard 2019 https://about.ikea.com/en/work-with-us/for-suppliers/iway-our-supplier-code--of-conduct</p> <p>[2] IKEA Sustainability Report FY22 https://about.ikea.com/en/sustainability/sustainability-report-highlights</p>

	<p>[3] A fair and equal IKEA value chain https://about.ikea.com/en/sustainability/fair-and-equal</p> <p>[4] Sustainability Strategy 2022 https://gbl-sc9u2-prd-cdn.azureedge.net/-/media/aboutikea/newsroom/documents/ikea-sustainability-strategy-sept-2022.pdf?rev=8df71cde87cb4936939d8e4be8af3e50&sc_lang=en&hash=4133E9DAD6EF9B7A77CD3ED0AF79B34D</p>	
	Evidence	Score
<p>Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<ol style="list-style-type: none"> 1) Yes 2) Yes 3) No – “Workers are paid at least the legal minimum wage.” 4) No – “Working hours do not exceed 60 hours per week, including overtime.” The IWAY standards also stipulated: “Regular working hours do not exceed 48 hours per week. Overtime working hours do not exceed 12 hours per week.” However, this an ‘advanced’ requirement of suppliers, not a ‘basic’ requirement. 5) Yes – Child defined as “Persons under the age of 18 years, unless, under the law applicable to the child, majority is attained earlier.” 6) Yes 7) Yes 8) Yes 	15
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	No	0
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at</p>	No	0

<p>least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers' rights abuses and taken active steps to address these issues. (10)</p>		
<p>Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (10) c) Company shows a preference for long term suppliers relationships (5)</p>	<p>Yes, c): "We ("IKEA") want to build long-term relationships with suppliers, service Providers" [1]</p>	<p>5</p>
<p>Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)</p>	<p>Yes, a) and b) : By 2020 IKEA has committed to: "Providing living wages and income in IKEA operations and support the same among our business partners and in the wider sectors of which we are a part." [4] In order to do this IKEA has set up its "Responsible Wage Practices programme", who is "an IKEA programme and related framework and methodology which takes a holistic approach to the subject of wages by placing equal focus on equality at work, pay principles, competence, dialogue and a living wage." [4]</p>	<p>20</p>
<p>Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)</p>	<p>No</p>	<p>0</p>
<p>Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain): a) One criticism (-20) b) Two or more criticisms (-50)</p>	<p>Two criticisms were found:</p> <ul style="list-style-type: none"> • "Unions accused furniture retailer IKEA on Thursday of undermining workers' rights in the United States, Ireland and Portugal, and asked the Dutch government to mediate." https://www.reuters.com/article/us-ikea-unions-idUSKCN1M721G • "Swedish retailer found guilty of gathering data to sift out potential trouble-makers among employees. The home furnishings group Ikea has been ordered to pay €1.1m (£861,000) in 	<p>-50</p>

	<p>finances and damages by a French court after being found guilty of spying on staff.”</p> <p>https://www.theguardian.com/business/2021/jun/15/ikea-fined-1m-by-french-court-for-spying-on-staff</p>	
Total (max 100)		0 (40-50)
Targets		
Other potential marks	“zero-hours contracts are not used.” [1]	

Workers’ Rights / Supply chain transparency

Company	John Lewis	
Date of research	26/4/23	
Sources used	<p>[1] Ethical Consumer questionnaire completed by John Lewis.</p> <p>[2]John Lewis Partnership Responsible Sourcing Code of Practice: https://www.johnlewispartnership.co.uk/content/dam/cws/pdfs/Juniper/jlp-responsible-sourcing-code-of-practice-2020.pdf</p> <p>[3] SITE LIST FOR OWN BRAND HOME, FASHION & FOOD JANUARY 2023 https://www.johnlewispartnership.co.uk/content/dam/cws/pdfs/Juniper/ethics-and-sustainability/ES-reporting/JLP-Factory-List.pdf</p> <p>[4] Human Rights Report & Modern Slavery Statement https://www.johnlewispartnership.co.uk/content/dam/cws/pdfs/Juniper/ethics-and-sustainability/JLP-HRR-Modern-Slavery-Statement-2021-22.pdf</p>	
	Evidence	Score
<p>Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 	<p>“This Responsible Sourcing Code of Practice (RSCOP) sets out the Partnership's expectations of suppliers on issues such as pay, working hours, child labour, worker rights and representation. The provisions mirror the Ethical Trading Initiative (ETI) Base Code.” [2]</p> <p>“Suppliers are expected to comply with the provisions of the RSCOP or if there are areas where they aren’t able to comply they should explain to the Partnership how their policies, processes and standards address the fundamental principles of that provision and</p>	25

<p>8) regular employment is offered (See note below for more info)</p> <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>how their standards were developed in collaboration with workers.” [2]</p> <p>1) Yes 2) Yes 3) Yes 4) Yes 5) Yes 6) Yes 7) Yes 8) Yes</p>	
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	<p>No</p>	<p>0</p>
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers’ rights abuses and taken active steps to address these issues. (10)</p>	<p>Yes, a): “We have direct relationships with our tier 1 factory supply base, beyond that we prioritise mapping our high priority supply chains, such as timber...We publish details of our Tier 1 suppliers” [1] https://www.johnlewispartnership.co.uk/content/dam/cws/pdfs/Juniper/ethics-and-sustainability/ES-reporting/JLP-Factory-List.pdf</p>	<p>10</p>
<p>Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers’ rights in its supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers’ rights in its supply chain. (10) c) Company shows a preference for long term suppliers relationships (5)</p>	<p>Yes, b): “We are currently reviewing our product development processes to ensure we can place orders as early as possible and are improving our communications with suppliers.” [1]</p>	
<p>Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how</p>	<p>The company stated the following in their questionnaire, but it wasn’t considered to meet any of the criteria. “All suppliers are expected to comply with the John Lewis Partnership’s Responsible Sourcing Code of Practice (which</p>	<p>5</p>

<p>to achieve this. (10)</p> <p>c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10)</p> <p>d) There is proof that the company has achieved living wages in some of their supply chain. (10)</p>	<p>includes a clause on Living Wages). To demonstrate compliance, risk assessments and audits are undertaken with a focus on high risk supply chains and those where we can have a direct impact. These assessments seek to make sure the required standards within our supply chains are upheld and also highlight where improvements can be made. Recognising the limitations of risk assessments and ethical audits, however, our Human Rights Team monitors the international economic, environmental and political landscape to also ensure we can anticipate any new risks that might arise and develop action plans to address these in our own supply chains.” [1]</p> <p>The following statement was found in the company’s Modern Slavery Statement: “Recognising the importance of the living wage, during 2022/23 we will continue to work collaboratively with the IDH and the UK retail sector on identifying the gap between current and living wages in banana supply chains, with a view to working towards a sector commitment regarding wage improvements.” [4]</p> <p>The company was considered to have made a partial statement on ensuring living wages in its supply chain (though only the banana supply chain) and was working towards improving wages in this sector. 5 marks were awarded</p>	
<p>Trade unions</p> <p>a) the company actively works with trade unions in its supply chain in order to uphold workers’ rights. (10)</p>	<p>Yes: “We are also increasing our levels of engagement with trade unions and this year we have been consulting with the International Transport Workers Federation (ITF) on specific issues relating to transport and fisheries.”</p>	10
<p>Reputable and significant third-party criticism for issues relating to workers’ rights (either relating to the company’s employees or workers in the company’s supply chain):</p> <p>a) One criticism (-20)</p> <p>b) Two or more criticisms (-50)</p>	<p>One story was found, regarding the underpayment of workers that happened between 2011 and 2018. https://www.theguardian.com/business/2021/aug/05/john-lewis-named-in-government-list-of-firms-paying-below-minimum-wage However, as the issue was over 5 years old, the story was not counted.</p>	0
<p>Total (max 100)</p>		50
<p>Targets</p>		

Other potential marks		
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Workers' Rights / Supply chain transparency		
Company	Marks and Spencer	
Date of research	26/4/23	
Sources used	<p>[1] GLOBAL SOURCING PRINCIPLES LAST UPDATED JANUARY 2023 https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/human-rights-and-our-supply/156PA_Global%20Sourcing%20Principles%20Jan2023_R2.pdf</p> <p>[2] Responsible Sourcing and Human Rights https://corporate.marksandspencer.com/sustainability/human-rights-our-supply-chain</p> <p>[3] https://interactivemap.marksandspencer.com/</p> <p>[4] M&S People Principles https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/our-people/mns-people-principles.pdf</p> <p>[5] Forced Labour Toolkit for International Suppliers and Partners https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/sustainability/mns-international-forced-labour-toolkit.pdf</p> <p>[6] SUSTAINABILITY REPORT 2022 https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/sustainability-at-M-S/sustainability-report-2022.pdf</p>	
	Evidence	Score
<p>Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 	<p>"M&S' Global Sourcing Principles (the "Principles") set out these minimum requirements and expectations of how we and our supplier partners conduct business... The Global Sourcing Principles represent a contractual obligation and supplier partners are required to comply with them," [1]</p> <ol style="list-style-type: none"> 1) Yes 2) Yes 3) No mention of living wages was found in the company's Global Sourcing Principles: "All workers are entitled to fair and equal 	20

<p>8) regular employment is offered (See note below for more info)</p> <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>compensation, which at least meets the legal minimum wage, industry standards, or negotiated wages and includes all legally mandated benefits (medical insurance, social insurance, pension).” [1]</p> <p>4) Yes 5)Yes 6)Yes 7) Yes 8) Yes: “All workers, regardless of employment on a permanent, temporary or casual basis, shall be provided with written employment contracts. Temporary labour arrangements must not be used to avoid obligations to workers under labour or social security laws and regulations arising from the regular employment relationship.”</p>	
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	<p>Yes: “Core to our partnership with our supplier partners is a shared commitment to agree to, abide by and communicate these standards with their own suppliers. [1]</p>	<p>10</p>
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers’ rights abuses and taken active steps to address these issues. (10)</p>	<p>Yes: b) “It is a condition of working with M&S, and a requirement of the Global Sourcing Principles, that we can publish details of factories used by our supplier partners...This information will be published on our ‘interactive supply chain map’ which is hosted on our website as part of our commitment to communicating transparently with customers and stakeholders. This map will include the name and location of all factories and key raw materials in our supply chain.” [1]</p> <p>“Since 2016, we have published data within the M&S Interactive Supply Chain Map, disclosing our Tier 1 supply chain across Food and C&H. This scope also includes some raw materials, including wool, man-made cellulosic fibres, beef, fish & seafood, dairy, tea and coffee.” [2]</p> <p>The company published its first tier suppliers here: https://interactivemap.marksandspencer.com/</p>	<p>10</p>
<p>Purchasing practices</p>		

<p>a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5)</p> <p>b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (10)</p> <p>c) Company shows a preference for long term suppliers relationships (5)</p>	<p>Yes:</p> <p>a) "We strive to be a fair partner through our purchasing practices – paying a fair price to suppliers, supporting local communities and ensuring good working conditions for everyone working in our business and supply chains." [2] This was interpreted as an acknowledgement that its purchasing practices have an effect on suppliers and those working in the company's supply chain.</p> <p>c) These beliefs have shaped our longstanding approach to sourcing and supplier partnerships. These deep, long- term relationships are built on trust with shared aims, and we are very selective about who we work with: only those who truly share our values.</p>	<p>10</p>
<p>Living wages</p> <p>a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10)</p> <p>b) Company has a time-bound action plan on how to achieve this. (10)</p> <p>c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10)</p> <p>d) There is proof that the company has achieved living wages in some of their supply chain. (10)</p>	<p>The company had taken some steps towards addressing low wages in its banana supply chain: "With the support of IDH, the Sustainable Trade Initiative, we have begun reviewing our banana supply chain to understand wage levels. Our supplier partners in five countries of origin (Ecuador, Dominican Republic, Ghana, Costa Rica and Cote D'Ivoire) have completed a worker salary assessment. We will next verify this information and then use the information to understand the gap that we have per origin to reach the living wage. Over the next year with IDH we will then review what actions we can take on our own and work with others to reduce the gap."</p> <p>As the company had taken steps to addressing living wages in this supply chain, but not all of its supply chains, 5 marks were awarded.</p>	<p>5</p>
<p>Trade unions</p> <p>a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)</p>	<p>The company's 'People Principles' stated: We respect the right for employees to join a trade union (without any fear of victimisation or discrimination)." However, this was not considered a statement that the company actively works with trade unions.</p> <p>The company's Forced Labour Toolkit encouraged suppliers to work with trade unions: "If you have a trade union or worker committee</p>	<p>5</p>

	<p>on site, work with them to understand the risks in your business and how best to tackle them with workers.” [4]</p> <p>Although no clear statement showing that the company was actively working with trade unions to uphold workers’ rights could be found, it was considered to be encouraging suppliers to work with unions. Therefore, 5 marks were awarded.</p>	
<p>Reputable and significant third-party criticism for issues relating to workers’ rights (either relating to the company’s employees or workers in the company’s supply chain):</p> <p>a) One criticism (-20)</p> <p>b) Two or more criticisms (-50)</p>	<p>Yes, at least two criticisms were found:</p> <p>“Tesco, Marks & Spencer and Mothercare use a factory in Bangladesh that paid the equivalent of 35p an hour to machinists making Spice Girls T-shirts sold to raise money for Comic Relief, it can be revealed.”</p> <p>https://www.theguardian.com/business/2019/jan/21/tesco-mothercare-marks-and-spencer-use-bangladesh-factory-spice-girls-tshirts</p> <p>“Farm workers in Portugal appear to have been working illegally long hours picking berries destined for Marks & Spencer, Tesco and Waitrose for less than the minimum wage, according to a Guardian investigation.”</p> <p>https://www.theguardian.com/global-development/2022/jan/25/workers-paid-less-than-minimum-wage-to-pick-berries-allegedly-sold-in-uk-supermarkets</p> <p>There were more stories related to M&S’ supply chain, but as the score is capped at -50 no more were listed.</p>	-50
Total (max 100)		10 (60-50)
Targets		
Other potential marks		

Workers’ Rights / Supply chain transparency

Company	Next
Date of research	26/4/23
Sources used	[1] Code of Practice Principle Standards https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/2019/code-of-practice-principle-standards-may19.pdf

	<p>[2] Corporate Responsibility Report 2022 https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/cr-reports/next-cr-report-2022.pdf</p> <p>[3] https://www.nextplc.co.uk/corporate-responsibility/our-suppliers</p>		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%; text-align: center;">Evidence</th> <th style="width: 20%; text-align: center;">Score</th> </tr> </thead> </table>	Evidence	Score
Evidence	Score		
<p>Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>“Next expects its suppliers to understand, take responsibility for and ownership of for implementing the Code of Practice Principle Standards throughout their own supply chains and business operations.” [1]</p> <ol style="list-style-type: none"> 1) Yes 2) Yes 3) Yes: Although the term ‘living wages’ was not used, the definition matched that of the ETI’s definition of living wages: “Employees’ wages should be enough to meet the basic needs of employees and provide for some discretionary expenditure.” 4) Yes 5) Yes 6) Yes 7) No 8) Yes: The following statement was found: “Wherever reasonably practicable, all workers should enjoy security and stability of employment and regularity of income. Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided.” 		
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	<p>“Next expects its suppliers to understand, take responsibility for and ownership of for implementing the Code of Practice Principle Standards throughout their own supply chains and business operations.” [1]</p>		
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and</p>	<p>The company was considered to have met b) c) and d). See evidence below.</p> <p>“Traceability and transparency of its supply chain is an important part of NEXT’s overall approach to Corporate Responsibility.</p> <p>Tier 1 refers to the factories as declared by our</p>		

<p>publishing a list of all suppliers in all tiers in at least one of its supply chains. (5)</p> <p>d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10)</p> <p>e) company has identified areas of risk for workers' rights abuses and taken active steps to address these issues. (10)</p>	<p>suppliers and where NEXT's supply contract is assigned and bulk production takes place. The facility is either owned or contracted by the Supplier. Our Tier 1 and 2 site listing is also available on the Open Supply Hub.</p> <p>Click here for a list of Tier 1 sites which provide 100% of NEXT branded products.</p> <p>Tier 2 refers to a subcontractor of a Tier 1 factory. This can be in one of three categories of sites, as declared by our suppliers where the Next brand is visible:</p> <ul style="list-style-type: none"> - Manufacturer / Processor e.g. embroidery or laundry unit - Components & Trims e.g. buttons, zips - Labels & Packaging e.g. care labels, boxes, bags <p>Tier 3 refers to the fabric and yarn suppliers as used by our Tier 1 suppliers where the following processes are undertaken:</p> <ul style="list-style-type: none"> - Spinning - Knitting - Weaving - Dyeing - Printing <p>Click here for a list of Tier 3 sites which covers 90% of our Tier 3 suppliers.." [3]</p> <p>"Gaining traceability of our full supply chain is a key area of focus given we do not directly source raw materials. We are working closely with our suppliers and industry stakeholders to understand and implement the most effective and accurate ways to trace our supply chain to Tier 5 (raw materials)...We publish our Tier 3 supplier list, are working to gain visibility across Tier 4 and 5, and aim to deliver this by 2025." [2]</p>	
<p>Purchasing practices</p> <p>a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5)</p> <p>b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (10)</p> <p>c) Company shows a preference for long term suppliers relationships (5)</p>	<p>Yes, it was considered to have met a) and b):</p> <p>"Case Study: ACT Purchasing Practices and Ringfencing Labour Costs</p> <p>It is important to NEXT that the cost of labour is both understood and secured within the product cost price (the amount NEXT pays for an item) by our Product teams. This approach supports our commitment to responsible purchasing practices as ACT (Action, Collaboration, Transformation) members.</p>	<p>15</p>

	<p>During 2021/22, our employees and suppliers across key sourcing countries including Bangladesh, Cambodia, Turkey and Myanmar completed a Purchasing Practices survey. Results were compiled per member brand, as well as an aggregated report across all brands sharing all the findings. Our next step in 2022 is to review these findings to identify areas for improvement and implementation.” This was considered both an implicit acknowledgment of a) and an example of b).</p> <p>“NEXT has been a voluntary signatory to the Prompt Payment Code since 2012. NEXT has calculated and uploaded relevant supplier data onto the HMRC government portal under the ‘Duty to report on payment practices and performance’ legislation under Section 3 of the Small Business, Enterprise and Employment Act 2015.” [2] This was considered an example of b).</p>	
<p>Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)</p>	<p>No</p>	<p>0</p>
<p>Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers’ rights. (10)</p>	<p>Yes: “Our in-country COP teams have direct links with on the ground NGOs and trade unions which help to broaden our understanding of root causes and sustainable solutions” [2]</p>	<p>10</p>
<p>Reputable and significant third-party criticism for issues relating to workers’ rights (either relating to the company’s employees or workers in the company’s supply chain): a) One criticism (-20) b) Two or more criticisms (-50)</p>	<p>One criticism found: “Tesco and Next among brands linked to labour abuses in India spinning mills...The spinning mills of Tamil Nadu, which feed raw materials into India’s export garment sector, have long been associated with human rights abuses. The report named international brands including Next, Sainsbury’s, Gap and Ikea, which it claims were directly or indirectly linked to the mills investigated.” https://www.theguardian.com/global-development/2021/may/27/tesco-admits-to-finds-evidence-</p>	<p>-20</p>

	of-labour-abuses-in-india-supply-chain The criticism was considered minor because it related to the company's supply chain and not its direct operations.	
Total (max 100)		60 (80-20)
Targets		
Other potential marks		

Workers' Rights / Supply chain transparency		
Company	Oak Furniture Land	
Date of research	27/4/23	
Sources used	[1] Ethical Consumer questionnaire [2] Modern Slavery Act Transparency Statement 2022	
	Evidence	Score
<p>Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>“Crucially, our Supplier Standards, specifically the Oak Furnitureland Code of Conduct, are benchmarked against the Ethical Trade Initiative’s (ETI) Base Code.” The company’s Supplier Standards and Code of Conduct could not be found, but the company’s questionnaire stated the following:</p> <p>“The Oak Furnitureland Supplier ESG Compliance Programme employs a framework of 10 fundamental principles to ensure worker welfare:</p> <ol style="list-style-type: none"> 1. Freely chosen employment (No forced labour) 2. Freedom of association 3. Healthy and safe working conditions 4. Fair wages and benefits 5. Child labour is prohibited 6. Working hours are not excessive 7. Equal opportunities 8. Harsh or inhumane treatment is prohibited 9. Regular employment 10. Environmental protection” <p>Evaluation</p>	5

	<p>1) Yes 2) Yes 3) No – living wages were not defined 4) No – excessive hours were not defined 5) No – ‘child’ was not defined 6) No – not listed 7) Yes 8) Yes</p>	
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	No	0
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10) c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers’ rights abuses and taken active steps to address these issues. (10)</p>	<p>“We have mapped our entire T1 and T2 supply chain to ensure that we have full visibility of all factory sites manufacturing products for Oak Furnitureland. Given the commercial sensitivity, we don’t disclose this information.” [1] As the company didn’t publish its supply chain, it was not awarded any marks.</p>	0
<p>Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers’ rights in its supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers’ rights in its supply chain. (10) c) Company shows a preference for long term suppliers relationships (5)</p>	<p>Yes, the following was considered to meet c): By maintaining strong direct relationships in both the UK and internationally, and undertaking collaborative initiatives with our suppliers, we are able to work together in partnership to deliver real benefits to workers in our supply chain.</p>	5
<p>Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10)</p>	<p>“Yes, as part of our Oak Furnitureland Supplier ESG Audit protocol, we regularly analyse and monitor a sample of salary payments (typically between 5-10% of workforce) to ensure that workers are paid fairly.” [1] However, this was not considered adequate as it wasn’t clear whether this applied to workers in the company’s supply chain.</p>	0

d) There is proof that the company has achieved living wages in some of their supply chain. (10)		
Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)	<p>“Oak Furnitureland is committed to treating its colleagues with respect and dignity and encourages colleagues to make suggestions and raise concerns. This is achieved by having direct communication between colleagues and management, and ensures the best environment for individual and company success. Where an individual requests third-party representation, the company wholeheartedly supports and respects the right of freedom of association with Unions for all employees and workers.” [1]</p> <p>While the company respected employees' right to join trade unions, it did not appear that the company intentionally engaged with trade unions in order to address workers' rights issues among its staff and/or its supply chain.</p>	0
Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain): a) One criticism (-20) b) Two or more criticisms (-50)	None found	0
Total (max 100)		10
Targets		
Other potential marks		

Workers' Rights / Supply chain transparency		
Company	ScS	
Date of research	27/4/23	
Sources used	<p>[1] A Share & Sons T/A ScS Modern Slavery Statement March 2023 https://www.scsplc.co.uk/corporate-governance/modern-slavery/</p> <p>[2] Annual Report 2022 https://www.scsplc.co.uk/media/1351/scs-group-plc-annual-report-2022.pdf</p>	
	Evidence	Score

<p>Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>The company's Modern Slavery Statement stated that ScS requires suppliers "to demonstrate that they are using ethical manufacturing processes to ensure alignment to local laws, standards set out by the International Labour Organisation, compliance with the nine pillars of the ETI base code and our internal policies and standards."</p> <p>The company's annual report 2022 stated: "Our supplier charter requires suppliers to uphold the full range of labour standards set out in the Ethical Trading Initiative Base Code, together with additional requirements for reporting." However, the supplier charter could not be found. As such, the company scored 0marks for this section.</p> <ol style="list-style-type: none"> 1) 2) 3) 4) 5) 6) 7) 8) 	<p>0</p>
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	<p>No</p>	<p>0</p>
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers' rights abuses and taken active steps to address these issues. (10)</p>	<p>No</p>	

Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (10) c) Company shows a preference for long term suppliers relationships (5)	No – the following statement was found: “We have long standing relationships with the majority of our suppliers”. However, this was considered inadequate because it did not state a preference for long-term supplier relationships and also did not explain that such a preference is beneficial for upholding workers' rights in the supply chain.	0
Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)	No	0
Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)	No	0
Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain): a) One criticism (-20) b) Two or more criticisms (-50)	No	0
Total (max 100)		0
Targets		
Other potential marks		

Workers' Rights / Supply chain transparency

Company	Sustainable Furniture	
Date of research	27/04/23	
Sources used	[1] Modern Slavery Statement 2021 https://www.sustainable-furniture.co.uk/modern-slavery-policy	
	Evidence	Score
Code of conduct: Company has a supplier code	“Supplier code of conduct - Our suppliers are	

<p>of conduct, required of all first tier suppliers, that covers the following:</p> <ol style="list-style-type: none"> 1) no use of forced labour 2) freedom of association 3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info) <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>contractually obligated to comply with our vendor code of conduct. This code requires compliance with local employment laws and diversity practices, and expressly prohibits child labour, discriminatory treatment of workers, and other forms of modern slavery and forced labour or involuntary servitude.” [1]</p> <p>The company’s Vendor Code of Contract could not be found. Based on the above, the following criteria were satisfied:</p> <ol style="list-style-type: none"> 1) Yes 2) No 3) No 4) No 5) No – the definition of ‘child’ was not given. 6) No – ‘discrimination’ was not defined or elaborated on. 7) No 8) No <p>As only one criteria was met, zero marks were awarded.</p>	<p>0</p>
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	<p>No</p>	<p>0</p>
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers’ rights abuses and taken active steps to address these issues. (10)</p>	<p>No</p>	<p>0</p>
<p>Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers’ rights in its</p>	<p>No</p>	<p>0</p>

supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (10) c) Company shows a preference for long term suppliers relationships (5)		
Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)	No	0
Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)	No	0
Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain): a) One criticism (-20) b) Two or more criticisms (-50)	None found	0
Total (max 100)		0
Targets		
Other potential marks		

Workers' Rights / Supply chain transparency		
Company	Warren Evans	
Date of research	27/4/23	
Sources used	[1] https://warrenevans.com/	
	Evidence	Score
Code of conduct: Company has a supplier code of conduct, required of all first tier suppliers, that covers the following: 1) no use of forced labour 2) freedom of association	No supplier code of conduct could be found. However, the following statement was found: "We hand-make our quality beds in London using top grade FSC timber, fabrics, and water-based finishes." [1]	Partial exemption, so total score of 50

<p>3) payment of a living wage 4) working week limited to 48 hours and 12 hours overtime 5) eliminations of child labour (under 15 years old, or under 14 if country has ILO exemption) 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered (See note below for more info)</p> <p>a) All 8 criteria are met (25) b) 7 criteria are met (20) c) 6 criteria are met (15) d) 5 criteria are met (10) e) 4 criteria are met (5)</p>	<p>A company representative confirmed via email (received on 27/4/23) that the company's mattresses were also made in the UK.</p> <p>“The best way to ensure our bed and mattress quality is to manage every aspect of production from beginning to end. We don't ship products thousands of miles allowing us to control the quality, the carbon footprint, the materials and the workmanship.” [1]</p> <p>As the company was small (with a turnover of under £10.2m) and made all of its beds and mattresses in the UK, which has relatively good labour laws, it was given a partial exemption and awarded 50 marks overall.</p> <p>1) 2) 3) 4) 5) 6) 7) 8)</p>	<p>given.</p>
<p>Code of conduct - 2nd tier The company states that its code of conduct also applies to suppliers beyond the first tier. (It does not need to specify how many suppliers beyond the first tier, just acknowledge that the company expects its suppliers to require their suppliers to comply with the code of conduct is enough.) (10)</p>	<p>Partial exemption given.</p>	<p>Partial exemption, so total score of 50 given.</p>
<p>Supply chain transparency EITHER: a) company has published a list/map of some first tier suppliers (e.g. all food suppliers). (5) OR: b) company has published a list/map of all first tier suppliers. (10)</p> <p>c) company has committed to mapping and publishing a list of all suppliers in all tiers in at least one of its supply chains. (5) d) company has published some results of mapping beyond tier 1 in at least one of its supply chains. (10) e) company has identified areas of risk for workers' rights abuses and taken active steps to address these issues. (10)</p>	<p>Partial exemption given.</p>	<p>Partial exemption, so total score of 50 given.</p>

<p>Purchasing practices a) Company acknowledges that purchasing practices have an effect on workers' rights in its supply chain (5) b) Company has taken active steps to ensure its purchasing practices do not have a negative effect on workers' rights in its supply chain. (10) c) Company shows a preference for long term suppliers relationships (5)</p>	<p>Partial exemption given.</p>	<p>Partial exemption, so total score of 50 given.</p>
<p>Living wages a) Company has made a public commitment to ensuring living wages are paid in its supply chain (10) b) Company has a time-bound action plan on how to achieve this. (10) c) Company has a methodology for isolating labour costs, i.e. they need to understand how much of a contract price is spent on labour. (10) d) There is proof that the company has achieved living wages in some of their supply chain. (10)</p>	<p>Partial exemption given.</p>	<p>Partial exemption, so total score of 50 given.</p>
<p>Trade unions a) the company actively works with trade unions in its supply chain in order to uphold workers' rights. (10)</p>	<p>Partial exemption given.</p>	<p>Partial exemption, so total score of 50 given.</p>
<p>Reputable and significant third-party criticism for issues relating to workers' rights (either relating to the company's employees or workers in the company's supply chain): a) One criticism (-20) b) Two or more criticisms (-50)</p>	<p>None found.</p>	<p>0</p>
<p>Total (max 100)</p>		<p>50</p>
<p>Targets</p>		
<p>Other potential marks</p>		