

# **Ethical Health Check Questionnaire**

## **Larger companies (over £50m annual turnover)**

### **Part 1 - Company Level issues**

**Dec 2023 - V1.4**

## Part 1 - Company Level Issues

### Basic information

1. Company name
2. Company address
3. Company website
3. Parent company or ultimate holding company (if any)
4. Significant shareholders: please list any corporate entities that hold more than 25% shares in your company
5. Company group turnover in the last financial year
6. Date Questionnaire filled in
7. Contact email [not for publication]

<b>A1 Climate Change</b>			
[Please choose any that apply and add up your total score at the bottom]			
	Score	Your score	Notes/Evidence
<b>(a) Credible discussion</b>			
Your company has published a discussion of actions to cut emissions in its main areas of impact that is detailed.	10		
Your company has published a credible discussion of past action to cut emissions in its main areas of impact.	10		
Your company has published a credible discussion of future actions to cut emissions in its main areas of impact.	10		
<b>(b) Emissions reporting</b>			
Scopes 1 and 2 Reporting should be of gross emissions rather than just intensity. Scope 2 should be location based rather than market based	10		
Scopes 1, 2 and 3	30		
<b>(c) Targets</b>			
Adequate targets for all three scopes Targets should be approved by the SBTi, OR at least the equivalent to 3.6% annual cuts in scope one and two emissions and a 2.5% annual reduction in scope 3. "Net-zero", on its own is not adequate. A specified percentage reduction in Scope 1,2 & 3 emissions is needed.	30		
<b>(d) Misleading messaging</b>			
Does your company make high profile claims that offsetting makes the company or its products 'carbon neutral' or 'carbon negative'?	-30		
<b>(e) Working in fossil fuels or oil</b>			
Does your company work in developing new extraction fossil fuel projects, building new fossil fired power stations or coal (new or existing) projects? • This includes evidence of financing these projects in the case of financial companies. • It does not include using materials that are fossil-fuel based like plastics.	-100		

<b>Total Score</b> [score cannot be above 100 or below 0] If your total exceeds 100, just put 100 in the box.			
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<b>A2 Workers</b>			
	Score	Your score	Notes/Evidence
<b>1. Code of Conduct</b>			
Do you have 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 6) no discrimination by race, sex etc 7) a safe and healthy working environment. 8) regular employment is offered			
All 8 criteria met, OR	20		
6 or 7 of the criteria are met	10		
AND, do you state that this code of conduct also applies to suppliers beyond the first tier.	10		
<b>2. Supply chain practices</b> [choose as many as apply]			
Explicit acknowledgement that purchasing practices affect workers rights in the supply chain  <b>[Notes: e are looking for specific wording which references at least: speed of payment and understanding the context of low prices, see below, to gain marks in this section.]</b>	10		
Active steps have been taken to ensure good purchasing practices (e.g paying a price sufficient to allow workers to get a fair wage, or ensuring suppliers are paid immediately / within a short time frame)	10		
An explicit policy for long term relationships with suppliers	10		
<b>3. Manufacturing transparency</b> [select one or none]			
We manufacture all our own products and a list of our manufacturing locations is in the public domain	30		
We manufacture some of our own products and clearly state which these are and list manufacturing locations	20		
An explicit statement that we have chosen to manufacture all products in a country / countries with more robust labour rights legislation.	10		
<b>4. Supply chain transparency</b> [choose as many as apply]			
A published list of some tier 1 suppliers/OR	10		

<b>Not suppliers of own brands but I guess this OK for 10 points.</b>			
A published list of all tier 1 suppliers	20		
A published list of some suppliers beyond tier 1 /OR	10		
A published list of the full supply chain or extensive depth	20		
<b>5. Living wages [choose any that apply]</b>			
A public commitment to ensuring that living wages are paid in our supply chain has been made	10		
We have a time-bound action plan on how to achieve living wages in our supply chain	10		
We have a methodology for isolating labour costs in our supply chains	10		
There is proof we have achieved living wages in some of our supply chain	10		
<b>6. Trades Unions and civil society</b>			
We actively support and work with trades unions	10		
50We support worker-driven monitoring in our supply chain. This refers to monitoring undertaken by independent organizations such as local worker-led organizations, unions, or local civil society partners.	10		
<b>Total Score [max 100]</b>			

<b>A3 Animals</b>			
Please choose one from section (a) and one from section (b) and add up your total score at the bottom			
	Score	Your score	Notes/Evidence
<b>(a) Your brand's approach to animal rights and welfare</b>			
No animal ingredients used and a published statement that it is company policy not to use any animal ingredients (the brand is explicitly vegan or plant-based)	60		
No animal ingredients used	40		
Explicitly vegetarian policy	20		
Some animal ingredients used but with comprehensive ethical policies in place [e.g. animal welfare certifications]	10		
Some animal ingredients used but a very minor part of the business	10		
Sale of products with animal ingredients	0		
<b>(b) Links in the wider company group to high-risk sectors</b>			
No involvement in high-risk sectors for factory farming or in sale of products from factory farming, or the company is explicitly vegan	40		
Involvement in high-risk sectors for factory farming or in sale of products from factory farming but with comprehensive ethical policies in place [e.g. animal welfare certifications]	20		
Involvement in high-risk sectors for factory farming or in sale of products from factory farming	0		
<b>Total Score (Max 100)</b>			If your total exceeds 100, just put 100 in the box.

<b>A4 Company Ethos and Wider Issues</b>			
[Please choose any that apply and add up your total score at the bottom]			
	<b>Score</b>	<b>Your score</b>	<b>Notes/Evidence</b>
<b>(a) Structure and purpose</b>			
Co-op or Mutual	40		
Climate transition focussed/all products are environmental or social alternatives	40		
Not-for-profit or charity structure	40		
Registered social enterprise	20		
B Corp	20		
Part employee owned (10%<)	20		
Living wage certified or equivalent	10		
<b>(d) Excessive directors' pay</b>			Please State Highest Pay Level
No director paid above £1million annually	10		
Director pay over £10m	-10		
<b>(e) Lobby groups</b>			
Please list any industry associations you belong to here.			
Not a member of any of the lobby groups on ECs list in Appendix 1	10		
<b>Total [Max 100]</b>			If your total exceeds 100, just fill in 100 in the your score box.



<b>A5 Tax Conduct</b> [Please fill in the Part that reflects your company best]			
	<b>Score</b>	<b>Your score</b>	<b>Notes/Evidence</b>
<b>Part 1. Certification or no subsidiaries in tax havens</b>			
Are you Fair Tax Mark certified? If yes, score 100 and fill in your total score below.	100		
If not, but you don't have any subsidiaries or a parent company registered in Tax Havens score 100.	100		See Ethical Consumer's list at Appendix 2 of the Guidance Notes if in doubt.
<b>Part 2. If you have any subsidiaries or a parent company registered in Tax Havens, but have clear non-avoidance policies.</b>			
(a) Do you publish 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?	20		
(b) Do you publish country by country reports annually of revenue earned and taxes paid for all the countries you operate in.	20		
(c) Can you list these subsidiaries and explain what type of company each is (e.g. holding company, finance, commercial store) and why it is not being used for tax minimisation purposes.	30		
<b>Part 3. Subsidiaries or a parent company registered in Tax Havens, but without clear non-avoidance policies.</b>			
One subsidiary in a tax haven with no public country-by-country reporting or policy statement and narrative explanation.	20		
Two or more subsidiaries or a parent company in a tax haven with no public country-by-country reporting or policy statement and narrative explanation.	0		
<b>Total Score (Max 100)</b>		<b>100</b>	

Your total scores can be calculated using the notes in the Guidance doc