



Company Guidance: Responsible Sourcing



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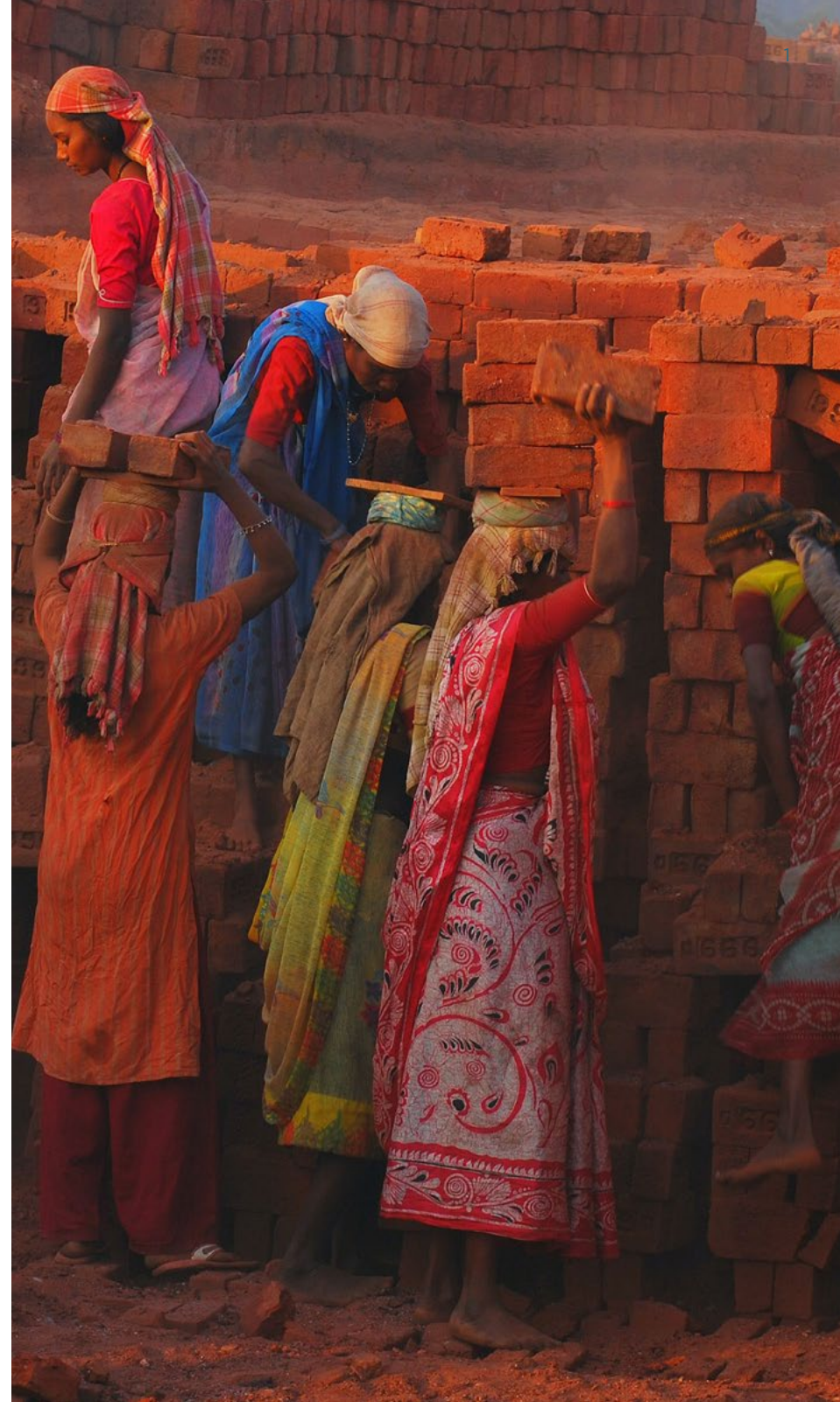
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What do we mean by responsible sourcing?

Responsible sourcing refers to a voluntary commitment by companies to take social and environmental considerations into account when managing their relationships with suppliers.

It considers the sourcing country's record on protecting human and labour rights, uses criteria to select and reward suppliers based on their track record on labour standards and incentivises purchasing teams to meet company commitments on labour and human rights. A robust selection process that considers performance on human and labour rights issues alongside other criteria, such as price, are also central components of responsible sourcing.

A full list of terms and their definitions can be found in the [WDI glossary](#).



Why does data on responsible sourcing matter to investors?



Modern day supply chains are notoriously complex and opaque, meaning there is often a high risk of human rights violations occurring. However, consumers are increasingly interested in the sustainability of the products they consume, including the treatment of the ‘invisible’ workers across the supply chain. We see increasing pressure on companies to be transparent about their supply chains, to mitigate risks of human rights violations, and to address human rights abuses appropriately as and when they do occur. Investors require increased transparency around corporate supply chains and human rights to understand company exposure to risks and the ways in which these risks are managed, and to provide evidence that companies seek to deal with these effectively. This includes demonstrating consideration for the individuals who have already endured human rights abuses.

- Rebecca White, Responsible Investment Analyst, Newton Investment Management

What causes irresponsible sourcing?

Limited supply chain visibility and a failure to integrate human rights and labour rights considerations into sourcing decisions prevent responsible sourcing.

If companies aren't aware of who their suppliers are (especially in the second tier and below, where there is not a direct business relationship), they can't assess their working conditions, meaning suppliers with harmful labour practices may unknowingly be integrated into buyers' supply chains.

Even when suppliers are known, if companies don't consider the sourcing country's record on protecting human and labour rights, or don't use criteria to select and reward suppliers based on their track record on labour standards, the risk of poor conditions is exacerbated. Similarly, if the purchasing company does not incentivise purchasing teams to meet company commitments on workers' rights and responsible sourcing, then factors such as price and efficiency are more likely to eclipse supplier workforce considerations.

A lack of clear standards or expectations for suppliers to follow, or a failure to incentivise suppliers to follow them, can prevent the improvement of supply chain working conditions.

In many jurisdictions where suppliers are based, labour standards are lower, meaning companies can't depend on national legislation to ensure adequate working conditions. Supposedly lower risk countries with stronger legal frameworks aren't immune from low standards, with suppliers in the UK¹ and in the USA being found to have severe issues with working conditions.² Without clear requirements for suppliers set out in codes of conduct or similar, with explicit consequences for non-adherence, many suppliers will be unaware of the need to improve standards beyond the often insufficient norm in the market they operate in.

Meeting responsible sourcing commitments often requires investment and resources from suppliers. If companies don't positively reinforce the benefits of adhering to these standards, through incentives such as contract renewals, price premiums and the offer of longer-term contracts, the commercial pressures on suppliers may outweigh the desire to adhere to sourcing commitments, leading to lower performance on workers' rights and worse outcomes for workers.

Even when standards are clear, a company is unlikely to be able to source responsibly if it doesn't robustly monitor supplier workforce practices on an ongoing basis.

Although contractual obligations provide the basis for ongoing supplier due diligence, these standards must be supported by ongoing, practical measures to prevent labour rights abuses in the supply chain. Even when supplier behaviour is monitored, often companies don't use methods that adequately identify risks to workers. For instance, while audits are often a central part of companies' responsible sourcing strategies, they have been proven to be ineffective at detecting, reporting or correcting labour problems in the supply chain, and even to reinforce the labour issues that they are supposed to rectify.³

Companies' monitoring efforts are also unlikely to enable responsible sourcing if they only focus on the first tier of the supply chain. This is particularly problematic given that workers facing the worst exploitation are regularly found in sites with complex subcontracting arrangements lower in the supply chain.⁴

Monitoring suppliers: The effectiveness of audits

Why are audits ineffective?

One of the primary issues with audits is the possibility of deception from suppliers and the limited accountability for the full spectrum of suppliers' actions. Pre-announced audits enable suppliers to falsify records and remove unauthorised agency contractors or exploited workers from their premises during audits. Auditors can also usually only inspect areas and speak to the workers that suppliers choose to show them, resulting in a partial or skewed image of working conditions there. Moreover, most audit firms have no investigative powers, and a limited ability to verify the information that they are presented with.⁵

The scope of audits can also limit their ability to evaluate supplier compliance with labour standards. Audits often don't uncover unauthorised subcontracting arrangements, meaning purchasing companies may be unaware that suppliers with problematic practices are part of their supply chain.⁶ Audits also often focus narrowly on a small number of workforce issues, allowing poor practices to go unchallenged. For example, typically, 80 per cent of corrective actions from audits relate to health and safety concerns, with very few addressing issues such as freedom of association, living wages or discrimination.⁷ At the same time, workers that are not directly employed by the supplier but work in the supplier's direct operations are often excluded from audits despite their prevalence in these organisations.⁸

How do we know audits are ineffective?

Several examples demonstrate the limited ability of audits to identify and rectify labour rights violations. In the UK, 60 migrant workers were found to have been subjected to human trafficking by the private labour supplier A14, which had passed two audits from the buyer, Emmets UK, and an additional audit by the Gangmaster's Licensing Authority, just months before the workers were identified by police.⁹ In Bangladesh, the Tazreen factory was audited on behalf of Walmart, and while safety concerns were noted, it was not recommended that the factory was closed. The factory proceeded to burn down two months later, killing 112 people.¹⁰

What monitoring methods are effective?

An enhanced mechanism for identifying and addressing workforce issues in the supply chain is worker-driven social responsibility (WSR). In WSR, worker involvement is the driving force behind the creation, monitoring and enforcement of efforts to improve conditions in the supply chain. It is supported by legally binding agreements, signed between purchasing companies and worker organisations, which require the purchasing company to provide financial support for suppliers to meet labour standards and take remedial action when those standards are violated. Monitoring and enforcement mechanisms are established that are based on empowering workers to identify labour rights abuses and assert their rights, such as extensive worker rights education and clear complaints mechanisms. By reorienting the monitoring process around those who have the most immediate experience of conditions in supply chains, WSR offers companies the ability to mitigate some of the challenges of audits where suppliers, rather than workers, can exercise control over the information provided.

Companies' own purchasing practices often drive irresponsible sourcing.

Practices such as unrealistic deadlines, last-minute changes or placing orders beyond a supplier's capacity can all lead to excessive overtime and other harmful working practices to meet the buyer's requirements.¹¹ The downward pressure on suppliers to provide lower prices with increased efficiency also reduces their ability to properly cover the costs of production and denies them the resources required to invest in improvements needed to meet buyers' ethical requirements.¹² In a survey by the Ethical Trading Initiative, 39 per cent of suppliers reported that they accepted orders below the cost of production, with 29 per cent then struggling to pay workers.¹³

A lack of mutual engagement and collaboration between suppliers and buyers also reduces purchasing companies' understanding of the challenges suppliers face in meeting workers' rights commitments. This prevents buyers from identifying risks to supply chain workers and from reflecting on how their own purchasing practices may be preventing suppliers from establishing adequate working conditions. Buyers also can't use their enhanced expertise and resources to support suppliers to improve their workforce practices, through, for example, supplier training programmes. This has ramifications beyond direct suppliers, as improved responsible business practices in suppliers in the first tier are often cascaded to suppliers in lower tiers, resulting in improved practices across the entire supply chain.¹⁴





What are the consequences of irresponsible sourcing for workers?

The lack of oversight and poor standards in supply chains means many workers are trapped in low-quality, insecure jobs.

Inconsistent demand from buyers results in workers facing irregular working hours or a lack of regular or permanent work. In Bangladesh, 75 per cent of waged workers in the garment industry do not have a written contract and in Indonesia, excessive reliance on short-term contracts in suppliers for roles that are not temporary is commonplace.¹⁵ The temporary nature of pay, different pay structures (such as payment on a 'per piece' basis rather than per hour or per annum), and the inability to plan finances and save, which are commonplace in this kind of precarious work, exacerbate the risk of poverty for workers.¹⁶ Women workers are more likely than men to have temporary contracts, and they are disproportionately disadvantaged when they are in insecure work as they often must balance long and unpredictable hours with domestic labour and caring responsibilities as well, which can have a significant impact on their health and the wellbeing of their families.¹⁷

Supply chain workers experience very low pay, increasing their risk of poverty.

The need to provide competitive pricing to buyers and power imbalances in negotiations prevent suppliers from including sufficient wage costs in contracts with buyers.¹⁸ As a result, wages in supply chains can be extremely low: the wages of tea pluckers were below the poverty line in India and below the extreme poverty line in Malawi.¹⁹

Additionally, poor management practices make it more difficult for workers to achieve higher wages.²⁰ Research has also shown that in call centres that supply outsourced customer relationship management to international companies, unrealistic targets and punishing practices, such as significant reductions in pay for being a few minutes late, are used to prevent workers from receiving their full wages.²¹ In Myanmar, factories had “stolen minutes” from workers, with “hourly” production targets being revised, where each “hour” was 45 or 50 minutes, to avoid paying overtime wages.²²

Purchasing practices and a failure to raise supplier standards can lead to poor working conditions and denial of essential rights.

The need to produce rapidly can lead to excessive overtime, a lack of breaks, and unrealistic performance targets, with high levels of pressure being conducive to harassment and abuse from management.²³ In the garment industry, 16-18 hour workdays and a seven-day workweek are common during peak periods with tight deadlines,²⁴ and the purchasing practices of companies have been directly linked to gender-based violence for women workers in factories.²⁵

Insufficient resources due to buyers’ demands for the lowest possible prices, coupled with lax national standards that are not challenged by purchasing companies, may also prevent suppliers from investing in crucial health and safety measures, increasing the risk of industrial accidents. In 2013, the Rana Plaza factory in Bangladesh collapsed, killing over 1,100 workers and injuring over 2,000, with buyer purchasing practices that drove suppliers to reduce costs being linked to substandard factory conditions.²⁶

Workers in supply chains also often have limited opportunities to bargain collectively and many factories are hostile to unions, which is exacerbated by commercial contexts where purchasing companies do not account for the financial implications of labour and social compliance in contracts with suppliers.²⁷ Not only is this a violation of the fundamental rights to freedom of association and collective bargaining, but it also denies workers a key vehicle for improving pay and conditions, allowing existing poor practices to continue.

Poor oversight and commercial pressures that incentivise rights abuses facilitate the most severe labour rights violations of forced labour and modern slavery.

The consequences of these practices for workers are severe: victims can experience permanent physical and psychological harm, isolation from their families and communities, reduced opportunities for personal development, and restricted movement. In the most extreme cases, victims of these practices can lose their lives because of the working conditions or being killed by those exploiting them.²⁸

Responding to risks to workers: Should companies terminate relationships with suppliers?

Given the breadth and severity of the risks to workers from harmful supplier practices, companies that identify such practices may feel the most responsible sourcing decision is to terminate the relationship with the supplier. This can, however, be driven more by a desire to reduce risk to the buyer, and can ultimately lead to greater damage to workers and local communities, with workers often paying the price for lost orders through loss of wages or employment, and suppliers being denied the support needed to improve practices.

When risks or incidents of harmful practices are uncovered, companies should instead first focus on providing remediation to the affected workers, ensuring they are safe and compensated for any negative impacts they have experienced. Buyers should then work with the supplier to understand the root cause of the issue and establish an action plan to prevent further harm, with realistic timelines and resources from the company to support this. Terminating relationships with suppliers should only be used as a last resort, and should still be accompanied by broader, industry-wide measures to promote higher standards in supply chains.





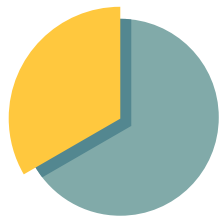
How can irresponsible sourcing affect companies?

A failure to source responsibly can have significant impacts on companies' performance and risk exposure. These include:

- Supply chain disruption²⁹
- Industrial action³⁰
- Loss of consumer confidence and reputational damage^{31, 32}
- Litigation³³
- Decreased company value³⁴
- Lower profitability³⁵

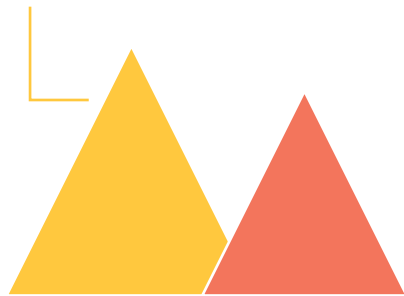
What are businesses doing about irresponsible sourcing?

Data from the 2020 cycle of the WDI provides an insight into how companies are addressing responsible sourcing:



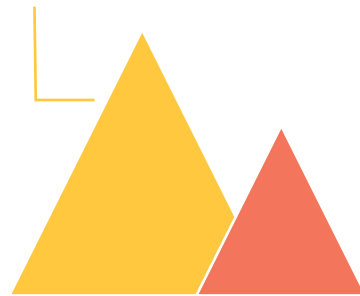
34 per cent of companies did not describe any measures to incentivise those responsible for sourcing decisions to ensure the company meets responsible sourcing and workers' rights commitments.

92 per cent of companies explained whether they require suppliers to respect a minimum set of labour standards.

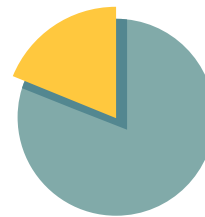


However, companies are less transparent about the content of these policies – 75 per cent described the terms.

98 per cent of companies that responded to this question did require suppliers to respect minimum standards.



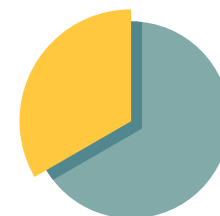
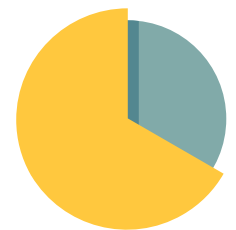
And only 62 per cent provided the actual document.



19 per cent of responding companies do not screen suppliers based on their human rights commitments.

Companies don't seem to understand how their sourcing and purchasing practices can impact suppliers' ability to meet workers' rights commitments.

While 60 per cent of companies responded to this question, the vast majority spoke about their responsible sourcing commitment and mechanisms to monitor supplier compliance, rather than identifying company purchasing practices that may be limiting suppliers' ability to meet these commitments.



33 per cent of companies did not explain how suppliers are incentivised on workers' rights.

Positive steps and areas for improvement in company practices

Some companies are taking action to improve conditions in their supply chains and enhance their sourcing practices.

Several multistakeholder initiatives have been established to improve companies' ability to source responsibly.

One initiative that has had a tangible impact on sourcing practices and conditions is the [Accord on Fire and Building Safety in Bangladesh](#) (the Bangladesh Accord). Involving over 190 brands, covering more than 1,600 factories and 2 million workers, the Bangladesh Accord has carried out 38,120 inspections, and established 1,333 safety committees, leading to 374 remediated factories.³⁶ Beyond the health and safety benefits, the Accord has also led to better job security and improved social benefits at the factories involved.³⁷

Focusing on wages in apparel supply chains, brands, retailers, manufacturers and trade unions are trying to influence national labour markets through the [ACT \(Action, Collaboration, Transformation\) initiative](#). To address the structural challenges in implementing living wages, through ACT the IndustriALL global union has signed a Memorandum of Understanding with 17 brands which explicitly sets out the need for improved collective bargaining in garment-producing countries if living wages are to be achieved. ACT members also commit to working across all their sourcing countries to change purchasing practices that prevent progress towards living wages and good working conditions.³⁸

Despite this progress, labour rights violations remain endemic in supply chains and there are numerous instances of companies failing to take the steps needed to source responsibly.

A 2020 study by the BCI revealed that nearly 60 per cent of companies were not conducting supply chain mapping, a crucial first step in making informed, responsible sourcing decisions.³⁹ Just 6 per cent of companies that responded to the GEODIS Supply Chain Worldwide Survey reported having full visibility of their supply chain.⁴⁰ This lack of data was reflected in the WDI: less than half of companies that responded to the survey provided the number of first-tier suppliers in each of the company's top 10 sourcing locations.

There have been several high-profile instances of companies failing to identify labour issues in their sourcing practices. NGO investigations revealed widespread gender-based violence in a number of international apparel brands' Asian garment supply chains, with over 540 workers claiming to have been victims of sexual harassment and physical violence.⁴¹ In 2016, Syrian refugees as young as 15 were found to have been illegally working in Turkish factories to make clothes for British brands, with some being paid little more than GBP 1 an hour, drastically below the Turkish minimum wage.⁴²

Even when companies do identify harm to workers, remedy does not always follow. Apple claimed it had addressed issues at its supplier Foxconn following accusations of 'sweat shop' conditions in its factories, leading to numerous worker suicides and protests. Despite Apple's assurances, numerous further labour rights violations have been documented in the following years, demonstrating Apple's failure to adequately address risks to workers in its supply chain. These violations included withholding bonus payments, rolling back safety training, employing more temporary workers than China's labour laws allow,⁴³ excessive overtime, and further worker suicides.⁴⁴

Even companies that are perceived as leaders in responsible sourcing are not immune. A study of the supply chains of sustainability leaders in the automotive, electronics, and pharmaceutical and consumer products industries showed that labour rights violations were endemic across suppliers for all companies, and across supplier jurisdictions.⁴⁵



In many instances, the COVID-19 pandemic has exacerbated already harmful practices.

While the pandemic posed undeniable challenges for companies, often their responses to the upheaval were emblematic of irresponsible purchasing practices. A study of garment supply chains in Bangladesh revealed that during the pandemic, over half of suppliers had most of their in-process or completed production cancelled, with 72.1 per cent of buyers refused to pay for raw materials the supplier had already purchased and 91.3 per cent refusing to pay production costs. As a result of order cancellations and lack of payment, 58 per cent of factories surveyed report having to shut down most or all of their operations. When factories dismissed workers because of this, 97.3 per cent of buyers refused to contribute to the severance pay of dismissed workers, a legal entitlement in Bangladesh.⁴⁶

What is the legal framework for responsible sourcing?

International law

- ▶ [Articles 4, 20, 23, 24 of the Universal Declaration of Human Rights](#)
- ▶ [Articles 8, 22 of the International Covenant on Civil and Political Rights](#)
- ▶ [Articles 6, 7, 8 of the International Covenant on Economic, Social and Cultural Rights](#)
- ▶ [ILO Convention 29 on Forced Labour](#)
- ▶ [ILO Convention 105 on the Abolition of Forced Labour](#)
- ▶ [ILO Convention 87 on Freedom of Association and Protection of the Right to Organise](#)
- ▶ [ILO Convention 98 on the Right to Organise and Collective Bargaining](#)



Key developments in national law

The following provides an overview of some of the legislative developments relating to responsible sourcing across the world. For a more comprehensive understanding of the legal framework in different jurisdictions, always consult local legal experts.

1930



Section 307 of the [Tariff Act](#) prohibits the importation of merchandise mined, produced or manufactured, wholly or in part, in any foreign country by forced or indentured labour, including forced child labour. In 2015, the [Trade Facilitation and Trade Enforcement Act](#) repealed an exemption in the Tariff Act that allowed importation of certain goods produced “in such quantities in the United States as to meet the consumptive demands of the United States.”

2012



The [California Transparency in Supply Chains Act](#) requires large companies to disclose efforts to eradicate slavery and human trafficking from the direct supply chain, including information on verification of product supply chains, audits of suppliers, certification of materials, and internal accountability and training for workers involved in procurement.

2015



The [Modern Slavery Act](#) requires commercial organisations doing business in the UK that have an annual turnover of more than £36 million to report annually on the steps, if any, taken to ensure that modern slavery is not taking place in their direct operations and supply chains.

2017



The [Corporate Duty of Vigilance Law](#) establishes a legally binding obligation for parent companies to identify and prevent adverse human rights and environmental impacts resulting from their own activities, from activities of the companies they control, and from the activities of their subcontractors and suppliers.

2019



The [Modern Slavery Act](#) requires large Australian entities and foreign entities carrying out business in Australia to report annually on the risks of modern slavery in their operations and supply chains, and the actions taken to address those risks.

2019



The [Child Labour Due Diligence Law](#) requires companies selling goods or services to Dutch consumers to identify and prevent child labour in their supply chains.

2020



The [Customs Tariff](#) was amended to prohibit the importation into Canada of goods that are minders, manufactured or produced, wholly or in part, by forced labour.

2023



In 2021, Germany passed the [Act on Corporate Due Diligence in Supply Chains](#) that will enter into force in 2023. This act requires regulated companies to identify risks relating to human rights violations and environmental destruction in their direct suppliers, and, if they gain “substantiated knowledge” of a potential abuse, also at indirect suppliers. They must take countermeasures and document them, with the risk of fines if companies violate their due diligence obligations.

Does your company have sufficient data?

The following questions, based on the indicators in the WDI, provide a basis for companies when considering if they have sufficient data to respond to challenges relating to workforce composition.

Getting started

The essential foundations companies need to begin tackling these issues

Does your company assess supplier performance against its own human rights commitments, as applicable, as part of the process for selecting new suppliers? If yes, can it provide the percentage of new suppliers that were assessed in this way and how performance on workers' rights is weighted or balanced against other selection criteria? *WDI indicator 12.2*

Yes No

Does your company require suppliers to respect a minimum set of labour standards of workers' rights in a supplier code of conduct, or similar? *WDI indicator 12.3*

Yes No

Do your company's responsible sourcing policies and practices apply to third party labour providers (labour agencies, logistics, cleaning, security, etc.)? *WDI indicator 12.6*

Yes No

Next steps

Providing the insights required to make more substantial progress

Can your company explain what measures are in place to incentivise those responsible for the company's day-to-day sourcing decisions to effectively ensure the company meets responsible sourcing and workers' rights commitments (beyond adherence to the company's Employee/Business Code of Conduct/Ethics Code etc)? *WDI indicator 12.1*

Yes Somewhat No

Can your company describe the process for monitoring or auditing supplier performance against a supplier code of conduct (or similar), including beyond the first tier, the standards used for the monitoring process, and whether the results are made public? Can it state the percentage of suppliers independently audited? *WDI indicator 12.4*

Yes Somewhat No

Does your company assess whether its sourcing and/or purchasing practices allow a supplier to meet its workers' rights commitments e.g. by requesting feedback on the business relationship from suppliers etc.? *WDI indicator 12.5*

Yes Somewhat No

Can your company describe its approach for incentivising supplier performance on workers' rights? Are any KPIs or performance incentives used? *WDI indicator 12.7*

Yes Somewhat No



How can the WDI help companies with responsible sourcing?

The first step to being able to meaningfully address responsible sourcing is understanding how and where these issues are impacting the company's workforce.

Taking part in the WDI helps companies identify where there are gaps in their data and provides a framework to address these, as well as allowing them to benchmark their data collection against peers. Companies that disclose to the WDI can provide more comprehensive data on their responsible sourcing, moving from being able to complete an average of 64 per cent of this section of the survey in the first year, to 70 per cent in the second year, to 88 per cent in the fourth year. Taking part in the WDI survey also helps your company communicate what you are doing to protect and provide for your workforce and showcases your commitment to transparency.

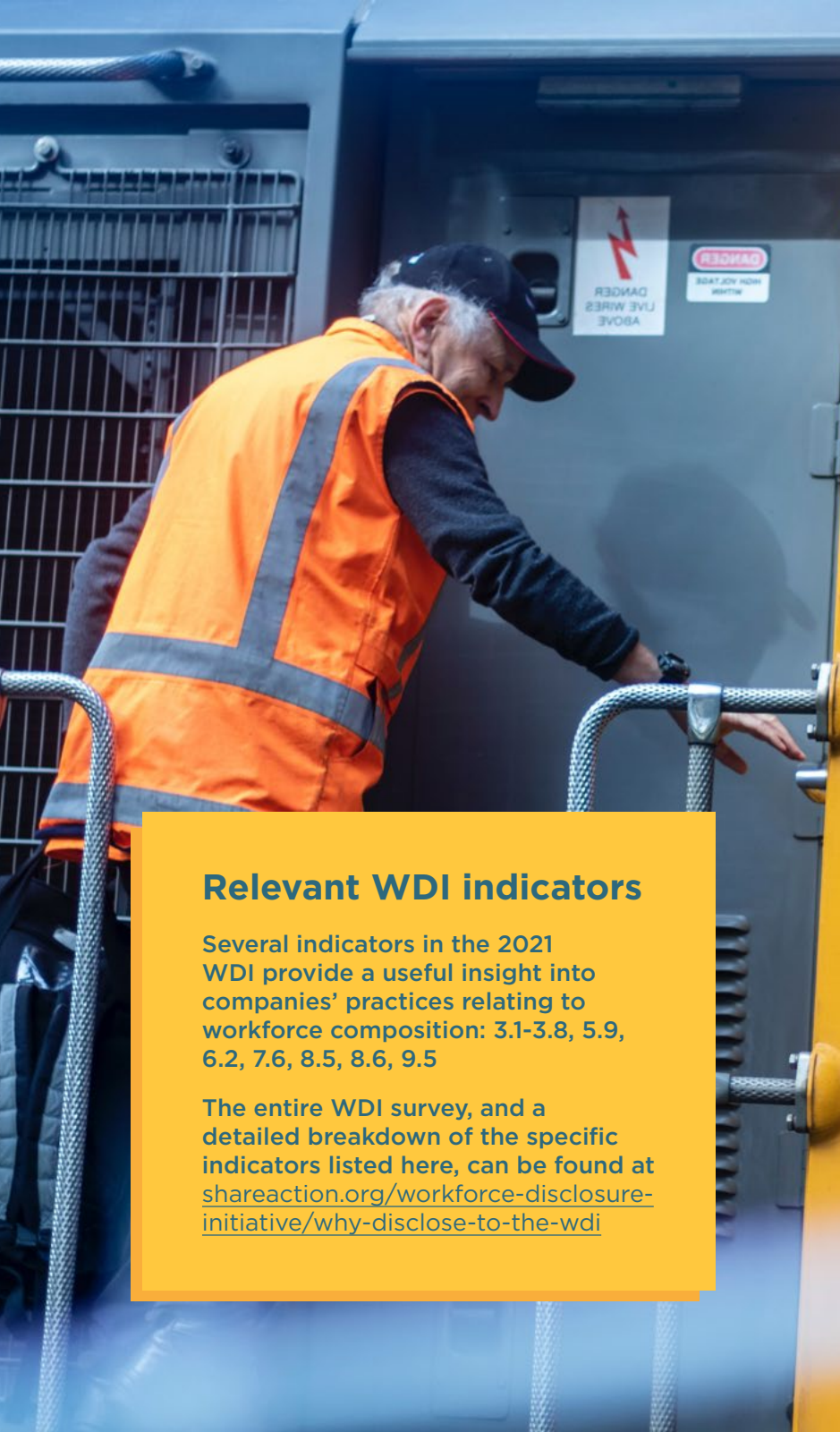
The WDI also offers a year-round engagement programme that gives companies the opportunity to hear about best practice, share challenges, and learn from investors and their peers.

Based on expert input and constructive discussion, this range of sessions enables companies to take the insights they gained from participating in the WDI and use them to identify innovative solutions to challenges they may be facing. Beyond that, it prepares companies for any legislative changes that may develop in the markets they operate in.

Relevant WDI indicators

Several indicators in the 2021 WDI provide a useful insight into companies' practices relating to workforce composition: 3.1-3.8, 5.9, 6.2, 7.6, 8.5, 8.6, 9.5

The entire WDI survey, and a detailed breakdown of the specific indicators listed here, can be found at shareaction.org/workforce-disclosure-initiative/why-disclose-to-the-wdi



Resources

Model Contract Clauses

- *American Bar Association*

A set of model contract clauses and a responsible purchasing code of conduct to improve the protection of human rights in international supply chains.

OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Settings

- *OECD*

Guidance for companies on how to responsibly manage supply chains involving minerals from conflict-affected areas.

The Joint Ethical Trading Initiatives' Guide to Buying Responsibly

- *Dansk Initiativ for Etisk Handel (Danish Ethical Trading Initiative), Ethical Trading Initiative, Initiativ for Etisk Handel (Ethical Trading Initiative Norway)*

A guide for organisations seeking to develop and implement responsible purchasing practices based on the findings of a major supplier survey conducted by the Ethical Trading Initiatives of Denmark, Norway and the UK.

Briefings for Business No 5: Better jobs in better supply chains

- *Oxfam*

An overview of some of the key labour issues in supply chains, with practical advice and case studies exploring how to improve practices.

The Better Buying Initiative

A buyer rating system that provides information and analysis to multinational brands and retailers on good purchasing practices.



Insights from WDI Investor Signatories

The Hidden Side of Supply Chains: Recent engagement on cobalt sourcing - *Newton Investment Management*

Human Rights and Wrongs: How investors can address human rights abuses and modern slavery - *Newton Investment Management*

Endnotes

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