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Modern Slavery Disclosure in the UK Retail Sector: A Content Analysis of Corporate Compliance under the Modern Slavery Act 2015

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Abstract (English)

This master's thesis examines whether disclosures made by United Kingdom retail companies under the Modern Slavery Act 2015 constitute genuine human rights accountability or function primarily as symbolic gestures. In light of the persistent prevalence of modern slavery within global supply chains, evaluating the substantive nature of corporate transparency is essential. The research employs a qualitative content analysis of 80 Modern Slavery Statements issued by British FTSE-listed and private retailers between 2023 and 2024, utilizing 24 thematic codes in Atlas.ti. The study evaluates the comprehensiveness of business structures, policy, due diligence, training, effectiveness and accountability. The 10-point compliance model developed by Mai et al. (2023) is used to distinguish between actual and formal compliance (Mai et al., 2023). Furthermore, Legitimacy Theory (Deegan, 2002) and Stakeholder Theory (Freeman, 2010) provide the theoretical framework for interpreting corporate intent and target audiences (Deegan, 2002; Freeman, 2010).

The findings indicate that while legal compliance with disclosure requirements is common, a significant gap persists between meeting these requirements and achieving authentic corporate accountability. Only a minority of companies provide comprehensive, evidence-based reporting, whereas the majority present general statements with limited supporting evidence. The more detailed disclosures observed among FTSE-listed and non-FTSE listed firms imply that increased stakeholder attention encourages substantive reporting. These results highlight that legal compliance, in isolation, is insufficient to ensure meaningful engagement with modern slavery concerns.

Abstract (German)

Diese Masterarbeit untersucht, ob Offenlegungen britischer Einzelhandelsunternehmen gemäß dem Modern Slavery Act (2015) authentische Rechenschaftspflicht bei Menschenrechten bieten oder nur symbolische Aspekte sind. Die anhaltende Problematik moderner Sklaverei in globalen Lieferketten des Vereinigten Königreichs macht das Thema entscheidend. So lässt sich bestimmen, ob unternehmerische Transparenz substanziell oder oberflächlich ist. Die Masterarbeit analysiert 80 Modern Slavery Statements (2023–2024) von FTSE-gelisteten und privaten Einzelhändlern aus dem Vereinigten Königreich. Sie nutzt eine qualitative Inhaltsanalyse mit 24 thematischen Codes in Atlas.ti. Die Analyse misst einzeln die Tiefe der Aussagen zu Richtlinien, Sorgfaltspflichten, Schulungen und Verantwortlichkeit. Das 10-Punkte-Compliance-Modell von Mai et al. (2023) bewertet dabei die praktische und formale Konformität. Die Legitimitäts- und Stakeholder-Theorien (Deegan, 2002; Freeman, 2010) bilden den theoretischen Rahmen und fassen Intention sowie Zielgruppenperspektive.

Die Ergebnisse zeigen eindeutig: Viele Unternehmen erfüllen Offenlegungspflichten oft nur formal, indem sie überwiegend allgemeine und nicht belegte Angaben machen. Im Gegensatz dazu berichten nur manche Unternehmen konkret und belegen ihre Maßnahmen gegen moderne Sklaverei. FTSE-notierte Unternehmen berichten detaillierter, da sie stärkerem Stakeholder-Druck gegenüberstehen. Die Analyse der Masterthesis zeigt, dass rechtliche Konformität allein kein echtes Engagement beweist.

Abstract

Table of Contents

List of Figures

List of Tables

List of Abbreviations

UK	United Kingdom
KPI	Key Performance Indicator
CSR	Corporate Social Responsibility
NGO	Non-governmental Organization
MSA	Modern Slavery Act
MSS	Modern Slavery Statements
FTSE	Financial Stock Exchange
PLC	Public Limited Company
Ltd	Limited Company
CAP	Corrective Action Plan
RQ	Research Question

1. Introduction

Modern slavery is among the twenty-first century's most urgent moral and economic challenges. In 2015, the United Kingdom enacted the Modern Slavery Act (MSA), introducing the first global framework addressing modern slavery (Carle, 2023). Section 54 requires commercial organisations with over £36 million turnover to publish annual statements detailing measures to prevent slavery and human trafficking in their operations and supply chains (LeBaron & Rühmkorf, 2017). Moreover, The United Kingdom uses a reflexive regulation model. This model makes firms self-regulate by disclosing information publicly. It relies on transparency and reputational accountability to ensure ethical corporate conduct. However, The UK model remains less stringent than similar international initiatives like France's Duty of Vigilance Law (2017) and Australia's MSA (2018). It does not impose a legal duty of due diligence but relies on voluntary disclosure (LeBaron & Rühmkorf, 2017; McGaughey et al., 2022).

Kevin Bales (2007) contends that a global economy treating people as disposable resources fuels modern slavery. Poverty, conflict, and weak labour laws further sustain it. The International Labour Organization estimates tens of millions endure forced labour, debt bondage, or human trafficking. These abuses occur not only in developing countries but also in advanced economies and are often hidden within company supply chains, including those in the United Kingdom (Gold et al., 2015)

Against this backdrop, the United Kingdom's MSA 2014 emerged as a direct state response to abuses enabled by global, unregulated markets. As governments recognized that a lack of oversight allows exploitation to occur, the MSA was designed to make corporations more accountable for their supply chains. Section 54, "Transparency in Supply Chains," requires large firms to publish annual statements on anti-slavery actions. This rule is similar to the California Transparency in Supply Chains Act (2010), but it covers a broader range of firms (Rao, 2019).

Although seen as a landmark, the Modern Slavery Act's effectiveness remains disputed. This paper argues that its reliance on voluntary measures weakens its impact. Previous research notes that the Act depends on voluntary corporate disclosure, making it self-regulatory and reliant on company initiative and public scrutiny instead of strict legal enforcement. This reflects the UK's preference for compliance through reputation and social pressure, which some scholars support and others criticize as merely symbolic. (Craig & Clay, 2017).

A comprehensive evaluation of these debates requires analysis of the broader policy context, including migration and labour regulations, rather than focusing solely on criminal justice and corporate responses. For example, Hodkinson et al. (2021) contend that the MSA operates within this wider policy environment, which can unintentionally heighten migrants' susceptibility to exploitation. While the Act aims to prevent forced labour, restrictive immigration policies and insufficient labour protections may instead facilitate abuse. Building on this, Haughton et al. (2025) demonstrate that prevailing political and media discourse in the United Kingdom frames modern slavery primarily as a moral and criminal concern, frequently associating it with trafficking and irregular migration. As a consequence, this narrative shifts focus away from domestic institutions and conceals the structural influence of business practices and state policy in sustaining exploitation (Haughton et al., 2025).

Furthermore, Gold et al. (2015) state that forced labour often hides within multi-tiered networks, outside the first-tier suppliers' view. Global production, with subcontracting and outsourcing, creates many intermediaries and reduces accountability. Efforts to cut costs, combined with secrecy and fast production, allow exploitation to persist unnoticed. Businesses can benefit from forced labour without enough due diligence. This is common in sectors that rely on low-cost or seasonal labour. Gold et al. (2015) note that companies committed to ethical sourcing struggle to trace raw materials because suppliers often hide true production conditions. This lack of transparency brings major managerial and ethical problems (Gold et al., 2015).

On the other hand, NGOs and investigative journalists have revealed forced labour in industries like Thai seafood, agriculture, and garment manufacturing. Their findings have increased demands for corporate responsibility and transparency. Some companies have responded with stricter monitoring and supplier codes of conduct. Prior studies indicate, that voluntary measures are insufficient in the absence of regulatory reform and industry cooperation (Gold et al., 2015).

Moreover, persistent risks and the ongoing gap between corporate reporting and actual social change necessitate a focus on linking disclosure to clear, measurable outcomes. Prior scholarship highlights this need: Bales (2007) finds that modern slavery, though global, can be reduced by coordinated, evidence-based action, and that such actions should result in tangible improvements for survivors. Benstead et al. (2021) conclude that many firms prioritize compliance over impact, with audit practices often overlooking abuses in complex supply chains. Their key finding is that evaluation mechanisms must address the structural causes of exploitation, rather than merely provide symbolic reporting (Benstead et al., 201). This study follows Babbie's (2020) systematic inquiry principles by applying a rigorous evaluative framework to determine whether disclosures under the UK Modern Slavery Act surpass legal mandates to deliver genuine accountability (Babbie, 2020). By separately assessing compliance and real-world outcomes, this master's thesis precisely examines whether transparency in the UK retail sector leads to risk reduction and measurable social progress. Thus, it clearly tests if disclosure closes the gap between policy promises and meaningful change, rather than simply fulfilling procedures.

This study examines how transparency laws shape debates on corporate accountability and ethical responsibility. Scholars describe the United Kingdom as practicing reflexive regulation, urging firms to self-regulate by publicly disclosing information rather than relying on direct state enforcement. This framework promotes transparency and holds companies reputationally accountable, encouraging ethical corporate behavior.

Specifically, the UK Modern Slavery Act (2015) aims to strengthen market integrity by requiring companies to disclose and be transparent about their supply chains. However, Craig and Clay (2017) argue that weak enforcement and reliance on voluntary compliance diminish the Act's effectiveness, especially in sectors with complex outsourcing and insecure labour conditions (Craig & Clay, 2017). Similarly, Hodkinson et al. (2021) observe that restrictive UK immigration and labour policies perpetuate worker vulnerability, thereby undermining the objectives of the Act. In this context, the retail sector is evaluated for its global supply chains and the elevated reputational risks faced by major firms. Building on this, the research offers empirical insights into how companies respond to institutional and societal pressures, clarifying how compliance, communication, and legitimacy claims are strategically constructed (Hodkinson et al., 2021).

This thesis examines both FTSE-listed and non-FTSE retail companies from the United Kingdom. This approach provides a comprehensive overview of corporate reporting practices by evaluating disclosure requirements, transparency standards, and regulatory adherence. Including firms of different sizes and ownership structures allows a balanced assessment of compliance within the UK retail sector.

To analyse the factors shaping corporate responses, the study applies Legitimacy Theory and Stakeholder Theory. Legitimacy Theory posits that organisations align their actions and communications with societal norms to gain and retain public approval, which is crucial for continued operation (Deegan, 2002). Corporate disclosures, including modern slavery statements, are viewed as tools for legitimacy, used to signal ethical engagement, regardless of whether actual practices change. Stakeholder Theory explains how firms are influenced by the interests of various parties, such as investors, NGOs, customers, employees, and regulators. Effective management requires striking a balance between these interests through open and responsive policies. By integrating these theories, the study clarifies how companies either engage in symbolic compliance or implement substantive measures that lead to real change (Donaldson & Preston, 1995; Freeman, 2010).

Ultimately, this thesis demonstrates that transparency mechanisms can strengthen accountability only when accompanied by genuine organisational commitment. Furthermore, corporate legitimacy, stakeholder engagement, and regulatory enforcement collectively shape how firms perceive and fulfill their ethical responsibilities. By linking legal frameworks with corporate disclosure practices, this research bridges the gap between theoretical perspectives and empirical analysis. This progression is reflected in the thesis structure: First, Chapter 2 provides a review of the literature concerning modern slavery, corporate transparency, and pertinent theoretical frameworks. Subsequently, Chapter 3 delineates the methodological approach, detailing the selection of companies and coding strategy. Chapter 4 then presents an analysis of the formal and substantive disclosure findings. Thereafter, Chapter 5 examines these results. Finally, Chapter 6 offers key insights, practical implications, and acknowledges limitations relevant to policy, business, and future research.

2. Literature Review

Modern slavery remains a major concern in global supply chains despite its formal abolition. In the United Kingdom, increased public and political attention to human trafficking and forced labour led to the enactment of the Modern Slavery Act 2015, which introduced enhanced corporate accountability requirements aimed at increasing transparency in supply chains and improving company responses to modern slavery risks (Han et al., 2024; LeBaron & Rühmkorf, 2017).

Although governments legally abolished slavery over a century ago, scholars argue that global capitalism enables new forms of coercion and exploitation (Bales, 2007). Forced labour, human trafficking, debt bondage, and servitude thrive within transnational supply chains and precarious labour markets (LeBaron, 2017). Employers pursue inexpensive, flexible labour, states limit oversight, and global consumers demand low-cost goods, jointly preserving these systems (Crane, 2013). Crane (2008) Gold et al. (2015) argue that the fragmentation of global production networks disperses responsibility for labour standards and creates structural conditions that facilitate exploitation (Gold et al.,2015).

Limits on state regulation and voluntary corporate initiatives now shape how organizations address modern slavery. Early corporate social responsibility (CSR) initiatives urged firms to balance profit with social welfare (Carroll, 2010). The UK Modern Slavery Act mandates transparency and requires certain companies to publish annual statements describing their anti-slavery measures. This shift reflects a global trend: regulators deploy disclosure to ensure corporate accountability and sustainability (Monciardini et al., 2021). Still, Islam et al. (2018) highlight an ongoing debate about whether transparency fosters substantive accountability or merely results in symbolic compliance regarding the modern slavery drive, leading corporations to respond in mixed and sometimes unintended ways (Islam et al., 2018).

Disclosure requirements for modern slavery generate complex and often unintended outcomes. Stevenson and Cole (2018) found that many firms frame the issue as reputational rather than as a human rights concern, seeking legitimacy instead of taking genuine remedial action. Similarly, Benstead et al. (2021) observed that companies often expand their reporting quantitatively but offer little qualitative depth, exhibiting a compliance-oriented mindset. This echoes earlier critiques by Dowling and Pfeffer (1975), who argued that organisations frequently use public reporting to preserve legitimacy rather than create meaningful change. Thus, although the Modern Slavery Act institutionalised transparency, it has not fully resolved the tension between formal disclosure and tangible improvements (Dowling & Pfeffer, 1975).

Institutional and stakeholder pressures are central in determining the impact of modern slavery disclosure requirements. Institutional and stakeholder pressures are central to shaping corporate regulatory responses to modern slavery. Finnemore and Sikkink (1998) argue that advocacy and social learning processes facilitate the diffusion of norms such as corporate human rights responsibility, incrementally shaping organisational behaviour. In the context of modern slavery, civil society organisations and investors serve as principal agents promoting these norms (Finnemore & Sikkink, 1998). Craig and Clay (2017) contend that the United Kingdom's self-regulatory approach produces inconsistent outcomes, as companies publicly commit to stakeholder expectations while retaining opaque or high-risk supply chains.

A core dilemma for organisations is balancing moral aspiration with managerial pragmatism in combating modern slavery. Also, the tension between moral aspiration and managerial pragmatism shapes efforts to combat modern slavery in corporate supply chains. Pagell and Wu (2009) argue that sustainable supply chain management necessitates the adoption of performance indicators that explicitly address ethical and social objectives. Caruana, Crane, Gold, and LeBaron (2021) observe that modern slavery is often addressed as a risk management issue rather than as an ethical responsibility. The primary challenge for organisations is to convert normative commitments into concrete actions that prevent exploitation and ensure accountability across supply networks.

A robust analysis of organisational modern slavery disclosure requires multiple theories. Using Legitimacy and Stakeholder Theory provides a dual lens for understanding motives and impacts.

Legitimacy Theory, developed by Dowling and Pfeffer (1975) and expanded by Deegan (2002), states that organisations rely on ongoing social approval. Firms communicate and act to align with societal norms, maintaining an implicit social contract. When their legitimacy is questioned, such as after forced labour revelations, they emphasize ethical responsibility to repair reputational trust (Suchman, 1995). Suchman (1995) distinguishes pragmatic, moral, and cognitive legitimacy. Organisations aim to appear desirable and appropriate within society's constructed norms and values (Suchman, 1995).

However, legitimacy-seeking efforts often lack substantive depth. Crane (2013) and LeBaron (2017) show that companies may prioritise symbolic compliance instead of addressing structural exploitation. This supports Dowling and Pfeffer's (1975) view that firms use disclosure to signal conformity while avoiding real reform. This practice is called symbolic management (Dowling & Pfeffer, 1975).

Building on the rationale for disclosure established by Legitimacy Theory, Stakeholder Theory identifies the intended audiences for these disclosures. Freeman (1984) defines stakeholders as groups that affect or are affected by a firm's objectives, and effective management requires balancing these interests. Mitchell et al. (1997) conceptualise stakeholder salience using power, legitimacy, and urgency to determine claim prioritisation (Mitchell et al., 1997).

Freeman (2010) later introduced stakeholder mapping as a tool for identifying key groups and improving engagement. This process is especially important for multinational corporations with complex supply chains (Freeman, 2010). Recent studies show that external pressures affect disclosure practices. Caruana et al. (2021) find that consumers and investors motivate firms to issue detailed statements (Caruana et al., 2021). Monciardini et al. (2021) note that market visibility increases both the amount and quality of reporting (Monciardini et al., 2021).

Combining Legitimacy Theory and Stakeholder Theory gives a broad view of disclosure practices. Legitimacy Theory explains the drive for societal acceptance. Stakeholder Theory shows how firms prioritise different expectations. This combined approach shows that corporate transparency maintains legitimacy and manages stakeholder relations (Dowling & Pfeffer, 1975; Deegan, 2002). It helps distinguish between authentic commitment and symbolic compliance, which is key to evaluating the UK Modern Slavery Act's impact.

Empirical studies support this dual approach. Stevenson and Cole (2018) use Legitimacy Theory to show that companies disclose to preserve trust after reputational crises. Monciardini et al. (2021) use Stakeholder Theory to explain differences in reporting intensity by sector. Both perspectives show that disclosure is not just compliance. It is a dynamic negotiation between firms and stakeholders.

These theories provide complementary perspectives on corporate disclosure behaviour. Specifically, while Legitimacy Theory explains modern slavery reporting as a means of maintaining social approval (Deegan, 2002), Stakeholder Theory, by contrast, highlights the strategic need to address multiple stakeholder expectations (Freeman, 2010). Moreover, prior studies confirm that both legitimacy maintenance and stakeholder responsiveness shape how firms communicate their efforts against modern slavery (Monciardini et al., 2021).

Empirical research on modern slavery disclosure has grown since the UK's Modern Slavery Act (2015). This research provides nuanced insights into the effectiveness of transparency legislation and its areas of improvement. Stevenson and Cole (2018) found that early corporate statements took a compliance-oriented tone. They focused on risks and policies rather than concrete actions. Islam et al. (2018) built on this, showing that companies often use selective disclosures by reporting only favourable or minimal information. This allows them to appear legitimate without providing real accountability (Islam et al., 2018).

Benstead et al. (2021) compared disclosure quality by sector, finding that most statements remain generic and descriptive, despite increased publication. There is a persistent gap between legal compliance and true implementation, especially in firms lacking external oversight (Benstead et al., 2021). Monciardini et al. (2021) found that while the Modern Slavery Act has increased transparency, its voluntary and unenforced character limits impact. Disclosure depth is linked to firm size, media presence, and investor attention, indicating that stakeholder influence is a key driver (Monciardini et al., 2021).

Caruana et al. (2021) explored the role of organisational culture and managerial perception in shaping disclosure practices. They concluded that firms primarily see modern slavery as a reputational and operational risk, rather than a human rights concern. This managerial framing explains why many companies comply symbolically. These companies use language that emphasises awareness, training, and commitment, but rarely include measurable outcomes or third-party verification. The same pattern was identified by Mai et al. (2023). They proposed a ten-point compliance model that distinguishes between four formal criteria such as statement existence, management approval, accessibility, and activity description, and six substantive criteria, such as due diligence, effectiveness measures, and training. Their results demonstrate that most companies perform well on formal aspects but fall short on substantive indicators. This shows a recurring imbalance between procedural and ethical dimensions of disclosure (Mai et al., 2023).

Some studies show evidence of substantive compliance. Gold et al. (2015) demonstrate that some companies have incorporated anti-slavery measures into their supplier audits and procurement practices. This indicates a shift from policy rhetoric to operational integration. Similarly, Pagell and Wu (2009) argue that sustainable supply chain management necessitates structural transformation, rather than isolated improvements. Firms that embed ethical standards in supplier selection and performance monitoring reach higher levels of organisational learning and stakeholder engagement. Still, such instances are uncommon, suggesting broader challenges remain (Pagell & Wu, 2009).

Building on this, the literature presents a complex perspective. Increased modern slavery disclosure has improved corporate awareness and created new opportunities for stakeholder dialogue. However, a significant gap persists between narrative commitments and measurable outcomes. Scholars attribute this gap to the interaction between legitimacy pressures and stakeholder demands. For instance, Deegan (2002) and Freeman (2010) state that organisational decision-making reflects competing logics of conformity and control (Deegan, 2002; Freeman, 2010). Companies strive to meet public expectations in order to maintain legitimacy while managing information to retain flexibility and minimize risk (Deegan, 2022; Freeman, 2010). This dynamic reflects LeBaron's (2017) concept of managerial capture, in which corporations shape the language of responsibility to serve their own interests (LeBaron, 2017).

Taken together, these findings highlight the need for further investigation into the evolution of disclosure across sectors. The retail industry, characterized by extensive global supply chains and high consumer visibility, is particularly vulnerable to modern slavery risks. Few studies have systematically compared FTSE-listed and privately held retailers or applied both formal and substantive assessment frameworks. To address this gap, the present study the 10-point compliance model developed by Mai et al. (2023) to evaluate 80 UK retail firms (Mai et al., 2023). The analysis assesses whether their statements indicate genuine progress or symbolic compliance and examines how regulatory, stakeholder, and strategic factors influence disclosure practices.

This study examines how corporate disclosures under the UK Modern Slavery Act (2015) show both formal compliance and real engagement. Previous research only partially addresses these practices. Empirical studies show that large UK companies often use Modern Slavery Statements for formal compliance, with most lacking detailed, outcome-focused engagement (Mai et al., 2023; Caruana et al., 2021). This highlights a sector-wide gap between symbolic and substantive transparency (Benstead et al., 2021).

Islam et al. (2018) find that firms often selectively disclose, highlighting strengths and omitting weaknesses. Firms use transparency more as a reputational tool than as a means of accountability (Islam et al., 2018).

Monciardini et al. (2021) expand on this by analysing company responses to the Modern Slavery Act. While transparency has improved, many statements remain superficial, influenced by factors such as firm size, visibility, and management priorities. Benstead et al. (2021) report that most disclosures are generic and focused on compliance rather than remediation. This gap remains between public statements and actual practice (Benstead et al., 2021).

These studies indicate that, while disclosure volume has increased, the depth and quality of reporting vary widely. Few studies compare firms within a single sector, particularly retail, where global supply chains raise reputational risk. Legitimacy Theory and Stakeholder Theory offer interpretive frameworks, but empirical research rarely combines these theories to explain why some firms show only symbolic compliance while others act substantively.

Accordingly, this thesis addresses the following research questions:

RQ1: To what extent do UK retail companies demonstrate compliance with the disclosure requirements of the Modern Slavery Act?

RQ2: How do the content and depth of Modern Slavery Statements differ between FTSE-listed and privately held retail firms?

RQ3: How can Legitimacy Theory and Stakeholder Theory explain variations in disclosure practices and the balance between symbolic and substantive compliance?

Research questions address the theoretical and empirical gaps identified in the preceding discussion. They guide the methodological approach outlined in Chapter 3 and structure the analysis of the interactions among transparency, legitimacy, and stakeholder pressures in shaping modern slavery disclosure practices.

Building on these theoretical and empirical insights, this study consequently examines (1) the extent to which UK retail companies comply with the Modern Slavery Act, (2) how disclosure practices differ between FTSE and non-FTSE firms, and (3) to what extent the observed patterns can be interpreted through legitimacy and stakeholder perspectives.

3. Methodology

3.1 Research Design and Approach

A qualitative content analysis is used to study how UK retail companies disclose information under the Modern Slavery Act. The research is done in 4 clear steps: picking the right documents, building an open coding system, sorting text into categories, and interpreting what the findings mean in context.

Krippendorff (2004) defines content analysis as a replicable, valid research technique for drawing inferences from texts within social or institutional contexts (Krippendorff, 2004). Neuendorf (2017) describes it as a structured method for classifying and quantifying textual data (Neuendorf, 2017). This facilitates examination of both frequency and meaning. Schreier (2012) notes that qualitative content analysis suits research where documents are the primary data and the goal is to interpret key concepts across texts. The method's strength lies in its transparent coding structure and clear connection between data and interpretation (Schreier, 2012). Content analysis has long been used in the social sciences to examine communication, organizational reporting, and policy texts (Weber, 1990). Lacity and Janson (1994) highlight that content analysis bridges quantitative precision and qualitative depth. It is an adaptable tool for analyzing corporate communications (Lacity & Janson, 1994).

In addition, Babbie (2020) describes content analysis as a foundational qualitative method that combines numerical evaluation with interpretive understanding. This combination is especially relevant to compliance and CSR research. The method is widely used to analyze sustainability and non-financial disclosures, including CSR and ESG reports (Gold et al., 2015).

Content analysis is widely used in research on modern slavery disclosures. Stevenson and Cole (2018) used it to study how companies responded to the Modern Slavery Act and found that firms varied in how they understood their duties (Stevenson & Cole, 2018). Monciardini et al. (2021) used this method to look at patterns in disclosures across industries, showing that many companies follow the rules only in appearance, not in practice. Mai et al. (2023) used a set framework to score FTSE 100 statements, showing again that content analysis works well for comparing how companies share information (Mai et al., 2023).

This thesis applies qualitative content analysis to 80 Modern Slavery Statements from UK-listed and non-listed retail firms. The retail sector is selected for its global supply-chain exposure, high reputational visibility, and central role in Modern Slavery Act implementation.

The method enables systematic categorization and cross-company comparison using predefined coding categories, ensuring replicability and transparency. The analytical approach is closely linked to Legitimacy Theory (Deegan, 2002), which explains how firms seek social acceptance by disclosing actions that meet societal expectations, and Stakeholder Theory (Freeman, 2010), which frames disclosure as fulfilling the information needs of various stakeholders. These theoretical perspectives underpin the analysis, clarifying how firms use disclosures to demonstrate accountability and legitimacy (Deegan, 2002; Freeman, 2010).

The coding scheme was developed by integrating the 6 substantive pillars identified by Mai et al. (2023): Structure, Policies, Due Diligence, Risk Assessment, KPIs, and Training. Additional subcodes were incorporated based on findings from previous studies, including Stevenson and Cole (2018), Monciardini et al. (2021), and Gold et al. (2015), as well as recurring themes identified within the dataset.

Based on the integrated coding scheme, 24 subcodes were established to capture specific elements of modern slavery reporting, including Assessment Tools, Awareness Campaigns, Supplier Audits, and Policy Enforcement. These subcodes enabled a systematic evaluation of the presence or absence of compliance-related information.

3.2 Data Collection and Sample

This study is based on 80 Modern Slavery Statements published by UK-based retail companies. The most recent statements for 2023/24 were collected from January to March 2025 from the UK Modern Slavery Registry and company websites. All Modern Slavery Statements analysed in this study were published in accordance with the UK Modern Slavery Act 2015, Section 54 (“Transparency in Supply Chains”). Most statements referred to the financial year 2023/2024. Some documents related to 2022/2023. In each case, the most recent publicly available statement was selected to reflect the latest reporting practices.

The registry is a central source that boosts transparency and comparability (Monciardini et al., 2021). Using both registry and company sources ensures a complete dataset and reduces the chance of missing statements.

Modern Slavery Statements were primarily collected from the United Kingdom Government’s Modern Slavery Registry. This registry is a publicly accessible database of company disclosures. It enables systematic identification of relevant retail companies. Searches and filters can be applied by turnover, reporting year, sector, and submission compliance status. To ensure completeness, additional statements were retrieved from official corporate websites. This approach included the most recent versions. The combined data collection method ensured reliability and comprehensiveness of the dataset.

In the analysis, the retail sector was chosen for two reasons. First, retail supply chains are highly globalized and labor-intensive, which creates significant vulnerability to modern slavery risks (Gold et al., 2015). Second, the sector has been under continuous public and regulatory scrutiny, making it an illustrative case for examining corporate compliance (Stevenson & Cole, 2018). The selection of retail companies also aligns with prior research, which highlights that high-risk industries such as retail and apparel are often used as benchmarks for assessing disclosure practices (Christ & Burritt, 2021).

The sample included both FTSE-listed and non-FTSE companies to explore if disclosure varies between large, visible firms and smaller or private companies. Consequently, organisational visibility and institutional pressure influence both the extent and quality of disclosure, as firms seek legitimacy through compliance practices (Deegan, 2002, ; Islam, Deegan & Gray, 2018).

Including both types strengthens external validity and enables sector-wide comparison. The analysis follows Section 54 of the UK Modern Slavery Act 2015, which requires UK-operating companies with turnover above £36 million to publish annual slavery and trafficking statements. Home Office guidance (2017) says disclosures should cover company structure, policies, due diligence, risk assessment, effectiveness, and training. These 6 areas form the coding framework (Home Office, 2017).

3.3 Compliance Framework

The compliance framework employed in this thesis is directly grounded in the UK Modern Slavery Act 2015, Section 54 (“Transparency in supply chains”), which obliges commercial organisations with an annual turnover above £36 million to prepare and publish a slavery and human trafficking (Modern Slavery Act, Sec. 54) . The Act sets out both formal requirements, which ensure that firms meet the statutory minimum standard of disclosure, and substantive disclosure areas, which describe the information that may be reported voluntarily to enhance transparency (Modern Slavery Act, 2015, Sec. 54). These two components together form the dual compliance framework applied in this study.

The first component relates to formal compliance criteria, which are defined in Section 54(6–7). A statement:

(1) must exist,

(2) describe the organisation's activities,

(3) be formally approved and signed by the board,

(4) be made accessible on the company's website.

These 4 elements represent the statutory minimum for a legally valid Modern Slavery Statement and have been used in prior research as indicators of formal compliance (Mai et al., 2023).

The second component refers to substantive compliance, covering the 6 disclosure areas specified in Section 54:

(1) organisational structure,

(2) policies,

(3) due diligence,

(4) risk assessment,

(5) effectiveness measured against performance indicators,

(6) training.

In line with previous studies (Mai et al., 2023), each disclosure area was operationalised into 6 detailed pillars. These pillars were adapted from the comprehensive framework of 57 indicators developed by Mai et al. (2023), with preference given to those most frequently reported in corporate statements and most relevant to the UK retail sector (Mai et al., 2023). For example, the "structure" category includes supply chain mapping and workforce composition, while "due diligence" incorporates supplier monitoring and grievance mechanisms. In total, this operationalisation resulted in 36 disclosure pillars.

By combining the 4 formal criteria with the 6 substantive categories and their 36 pillars, the framework consists of 46 distinct compliance items. Each item was assessed systematically using a binary coding scale, where "0" indicates absence and "1" indicates presence in the statement. The dual framework thus captures both the legal minimum requirements and the substantive quality of disclosure, ensuring comparability with prior research while reflecting the practical realities of reporting in the UK retail sector.

Main category	Indicator 1	Indicator 2	Indicator 3	Indicator 4	Indicator 5	Indicator 6
Business Structure	Sector and core activities	Corporate structure and group relationships	Geographical operations	Supply chain mapping	Supplier engagement and relationships	Workforce composition
Policies	Human rights leadership	Internal policies	Supplier policies	Recruitment policies	International standards	Mechanism to monitor compliance
Due Diligence	Pre-assessment statement	Contract provisions	Supplier monitoring	Grievance mechanism	Stakeholder engagement	Corrective action plans
Risk assessment	Riska assessment statement	Details of risk assessment	Traceability	Suppliers' risk assessment	Details of suppliers' risk assessment	Stakeholder engagement
Effectiveness Training	Measurement method	Results of measurement	Business decisions by the results	Reviews progress against KPIs and revises	Results of corrective actions plan	Results of grievances
Training	Training on company policies and standards	Bespoke training	Supplier training	Training plans	Frequency	Performance evaluation

Table 1: Compliance Dimensions and Indicators Derived from Mai et al. (2023) and the UK Modern Slavery Act

The 6 substantive categories were Organisational Structure, Policy Commitment, Due Diligence, Risk Assessment, Effectiveness, and Training. Each category included several detailed pillars. Each major category received a binary score. This score showed whether its pillars were present and comprehensive. This 2-level evaluation made assessment transparent and allowed systematic comparison of pillars and broader disclosure themes across all companies.

3.4 Coding Process

The coding process conducted in Atlas.ti provided the empirical basis for compliance scoring. 6 substantive pillars, identified from the Modern Slavery Act, were translated into specific codes within the software. The occurrence of these codes in company statements determined the binary scoring for each criterion, where 0 indicated absence and 1 indicated presence.

Modern Slavery Statements were coded in Atlas.ti, which offers a systematic way to organize, code, and retrieve relevant text. Schreier (2012) emphasizes qualitative software's ability to provide transparent and consistent coding across large datasets. Each MSA was imported and tagged with metadata for company identity and FTSE status, supporting structured comparative analysis (Schreier, 2012).

Compliance Dimension	Disclosure Indicators (24 total)	Scoring Logic (0–1)
Structure	Company structure; organisational structure and supply chains; supply chain overview; subsidiaries and operations	1 = Statement includes detailed organisational and supply chain structure
Policies	Modern slavery policy; policies related to modern slavery; policy enforcement; global standards reference	1 = Policy explicitly stated, approved, and aligned with international standards
Due Diligence	Due diligence processes; supplier audits; supplier onboarding; third-party verification	1 = Clear due diligence, audit, or supplier monitoring process described
Risk Assessment	Risk assessment and management; risk identification; risk mitigation strategies; assessment tools; high-risk areas	1 = Statement provides explicit evidence of risk-related activities, assessment tools, or mitigation actions
KPIs and Effectiveness	Effectiveness and impact measures; KPIs and metrics; progress reporting; independent assessments	1 = Statement includes measurable indicators, performance evaluation, or progress monitoring
Training and Awareness	Employee training; supplier training; training and awareness programs; awareness campaigns	1 = Evidence of employee or supplier training and awareness-raising initiatives provided

Table 2: Overview of Compliance Dimensions and Codes Used in Atlas.ti (adapted from Mai et al., 2023)

The coding phase took place between June and August 2025, during which the entire dataset of 80 Modern Slavery Statements was analyzed using Atlas.ti. This ensured consistency and methodological rigor throughout the qualitative content analysis process.

The previous section’s coding frame, with 40 compliance items, guided the analysis: four formal criteria (existence, management approval, online access) and 36 substantive pillars (structure, policies, due diligence, risk assessment, effectiveness, training). Each item was scored as 1 (present) or 0 (absent or poorly detailed). When a Modern Slavery Statement referenced supplier audits multiple times and with sufficient detail, the company was awarded a point in the Due Diligence category within one or more of its six pillars. This method ensured that coding reflected both the existence and the substantive coverage of disclosure elements, which improved comparability and analytical depth across companies.

This binary approach follows modern slavery disclosure studies. Stevenson and Cole (2018) highlight the importance of checking for compliance elements, even if disclosure quality varies. Mai et al. (2023) also used 0/1 coding to create systematic compliance scores for MSA statements. The coding frame was designed to address the research questions by mapping disclosure elements to core compliance themes. For example, categories such as "Supply Chain Due Diligence" and "Risk Assessment" address how firms manage modern slavery risks, while "Policy Commitment" and "Training" reflect internal governance and employee awareness.

This binary scoring approach aligns with quantitative classification methods, such as the additive scoring model for binary decisions by Gomes et al. (2014). In this research, a simple system is used: assign 1 if a disclosure element is present and 0 if it is absent. This method makes statements easier to compare and replicate.

Here, each compliance item was given 0 or 1, and summed for an overall compliance score per company. This maintains transparency and comparability.

Binary scoring captures disclosure existence but not depth or quality, which is a limitation but boosts replicability and objectivity. Weber (1990) notes that reducing text to quantifiable categories is key, aiding cross-case comparison and pattern identification (Weber, 1990). Krippendorff (2004) asserts that content analysis reliability comes from consistently applied coding rules (Krippendorff, 2004).

Although the coding inevitably required interpretive judgment, the use of a predefined framework and the audit trail provided by Atlas.ti reduced the risk of inconsistency. This approach ensured that the compliance scores reported in Chapter 4 were directly traceable to coded textual evidence, thereby strengthening the reliability of the findings and aligning the analysis with established methodological standards in qualitative content analysis.

3.5 Reliability and Validity

Krippendorff (2004) considers it essential to establish the reliability and validity of the coding procedure in qualitative content analysis, because these criteria underpin the whole transparency and reliability of the research findings. Reliability in this context refers to the stability and consistency with which the coding scheme is applied over time, while validity reflects the degree to which the categories and results accurately capture the phenomenon under investigation in a meaningful way (Krippendorff, 2004).

To strengthen reliability, an intra-coder reliability test was carried out in February 2025. Following the initial coding of all 80 Modern Slavery Statements, recoded a subset of 12 statements, representing 15 percent of the total sample, after a two-week interval. The time gap was deliberately chosen to minimise recall bias and to assess whether the coding framework could be applied consistently over time.
In the reliability table, a comparison is made between the initial and second rounds, which is summarized. For each company, the number of codes identified during the first and second rounds was compared, and the percentage of agreement was calculated. Agreement levels varied across companies, ranging from 70% (e.g., Decathlon Group) to 100% agreement (e.g., New Look, Valeo, and Freemans).

Across all 12 companies, including LEGO, IKEA, H&M, DFS Furniture, and others, the average agreement rate reached 87.6 percent, which is well within the threshold considered acceptable in qualitative content analysis (Schreier, 2012; Weber, 1990). This procedure demonstrates that the coding framework was applied consistently and that the binary scoring approach (0 = absent or superficial information, 1 = present) was reproducible across time.

Beyond reliability, multiple forms of validity were considered to ensure the robustness of the framework. Face validity was achieved because the coding categories were directly recognisable and meaningful to both academic peers and practitioners, as they stemmed from the disclosure elements explicitly outlined in Section 54 of the UK Modern Slavery Act. According to Neuendorf (2017), understanding that categories demonstrate face validity when they appear appropriate and relevant at first sight. In this case as well, content validity was established by ensuring that the framework covered the entire range of legally required and widely recognised disclosure dimensions. The inclusion of the 4 formal criteria alongside the 6 substantive disclosure areas has several detailed pillars in this thesis, which provide a comprehensive picture of both statutory obligations and regulatory guidance (Home Office, 2017; Mai et al., 2023). This design was summarized in a coding framework table, which outlined the main categories and their associated items, providing a clear representation of how compliance was operationalized for analysis.

Construct validity was strengthened by embedding the coding framework within established theoretical perspectives. Moreover, legitimacy theory suggests that companies engage in disclosure practices to maintain or restore societal approval (Deegan, 2002). In contrast, stakeholder theory says that firms need to respond to the various expectations of stakeholder groups (Freeman, 2010). If we link the categories of the coding framework to these many theoretical perspectives, we realize that the study ensured that the empirical findings were not only descriptive but also interpretable within a broader conceptual foundation. In addition to this, external validity is more limited in this case. Since the analysis focused exclusively on UK retail companies, the results cannot be generalised unconditionally to other sectors or countries. Nevertheless, the disclosure patterns identified show similarities with findings from different industries, as noted in comparative studies (Monciardini et al., 2021).

Despite these methodological strengths, it is necessary to acknowledge several limitations. First, the binary scoring approach does not measure the quality or depth of disclosure. As a result, a company providing only minimal information could obtain the same score as one presenting a detailed account. Furthermore, between comparability and comprehensiveness, this trade-off has also been marked in earlier disclosure research (Stevenson & Cole, 2018; Mai et al., 2023). Secondly, it is extremely inevitable to mention that qualitative coding involves interpretive judgement. It means that complete objectivity cannot be achieved, even if the intra-coder reliability test confirmed a very high level of consistency in the master's thesis. Finally, the sectoral focus constrains generalisability. While the findings shed light on disclosure practices in the UK retail industry, they can fully extend to other sectors or jurisdictions with different regulatory frameworks.

All in all, the combination of reliability testing, several multiple forms of validity, and transparent recognition of methodological constraints provides a solid foundation for the thesis. These measures ensure that the results presented in Chapter 4 can be regarded as both credible and relevant for understanding corporate compliance with the Modern Slavery Act.

	Company	*Initial encoding (number of codes)*	*Second round encoding (number of codes)*	*Rate of agreement (%)*
1	LEGO	22	20	90,9
2	IKEA	19	15	78,9
3	Damartex	15	14	93,3
4	Decathlon Group	19	14	73,7
5	JD Sports Fashion	20	14	70,0
6	New Look	17	17	100,00
7	H&M	19	17	89,5
8	DFS furniture	16	12	75,0
9	Mulberry	17	15	88,2
10	Valeo	10	10	100,00
11	Freemans	9	9	100,00
12	Müller	12	11	91,7
	Average value (%)			**87,6**

Table 3: Intra-Coder Reliability Results (Based on Krippendorff, 2004)

4. Results

4.1 Level of Compliance with the Disclosure Elements of the Act

The analysis of 80 UK-based retail companies under the MSA 2015 revealed a strong alignment with statutory disclosure requirements as every company met the obligation to issue a Modern Slavery Statement. The study's binary scoring method, assigning one or zero points per criterion, ensured consistency and minimized subjectivity, following established research practices (Gomes, 2014). This method allowed clear identification of compliance patterns across companies, supporting the reliability and comparability of findings.

A key finding is that all 80 companies issued a Modern Slavery Statement, meeting the basic disclosure requirement. However, the quality of these statements varied: companies such as Marks & Spencer (2024) provided highly detailed disclosures, while others met only the minimum. This highlights that universal compliance does not guarantee high-quality reporting (Marks & Spencer, 2024).

Of 80 companies, 79 complied with formal board or senior management approval requirements; Gregory Distribution Limited was the only company whose 2024 disclosure lacked board approval and a director's signature, indicating a material compliance gap. This outlier distinctly contrasts with peers such as Tesco plc and Next plc, who explicitly documented both board approval and signatures, thereby enhancing the evidentiary strength and credibility of their disclosures (Tesco, 2023; Next 2024).

Analysis indicates that 79 of 80 companies disclosed their statements online, demonstrating a high level of transparency. Dunelm Group plc was the sole exception, as its 2024 disclosure was not readily accessible, limiting transparency. In contrast, Unilever and Sainsbury's demonstrated best practice by prominently displaying disclosures online, enhancing both accessibility and stakeholder engagement.

Overall, compliance with the Modern Slavery Act was nearly universal. All but one company met the Act's basic obligations. The analysis showed, however, that missing board approval and inaccessible statements were notable gaps in a few cases. These weaknesses reduce the credibility of affected companies' reporting. The binary scoring method clearly illuminated both overall compliance and specific shortcomings.

Using the 10-point compliance model, 60 companies achieved full scores for comprehensive disclosures. However, those with lower scores often missed opportunities to demonstrate best practice, indicating that scoring alone may not fully reflect a company's depth of commitment to modern slavery mitigation.

The highest-scoring companies are well-known multinationals. Tesco, IKEA, Sainsbury's, and Marks & Spencer exceeded the Act's requirements. Their statements explain structure, policies, due diligence, and risk assessments. These often include measurable indicators and training. Tesco's 2023/24 report details supplier monitoring and high-risk sectors. IKEA's statement covers audits and remediation. Sainsbury's 2023/2024 disclosure links its modern slavery strategy to sustainability goals. Marks & Spencer consistently publishes transparent statements, reinforcing leadership in ethical sourcing. These cases show large firms treat compliance as central.

A small group of UK companies, such as Gregory Distribution and Robert Bosch UK Holdings, received the lowest scores at seven points, due to minimal statements and a lack of performance indicators. Others, including Hamleys, Waterstones, and J.H. Leeke, scored eight or nine points, due to limited risk assessments or insufficient training and due diligence reporting. These examples highlight that some firms only fulfil the letter of the Act without substantive action.

The binary scoring system made compliance patterns throughout the sample obvious by showing if each criterion was met. Importantly, the findings showed that high scores did not always mean thorough disclosures, key details such as KPIs or risk mapping were sometimes lacking even among top scorers. This indicates that strong scores do not always equate to comprehensive reporting.

The findings illustrate a clear pattern: larger companies generally produce stronger statements on modern slavery, while most smaller firms provide only basic disclosures. High performers like Tesco and IKEA are contrasted with lower performers such as Gregory Distribution and Waterstones, highlighting the divide between formal compliance and substantive accountability.

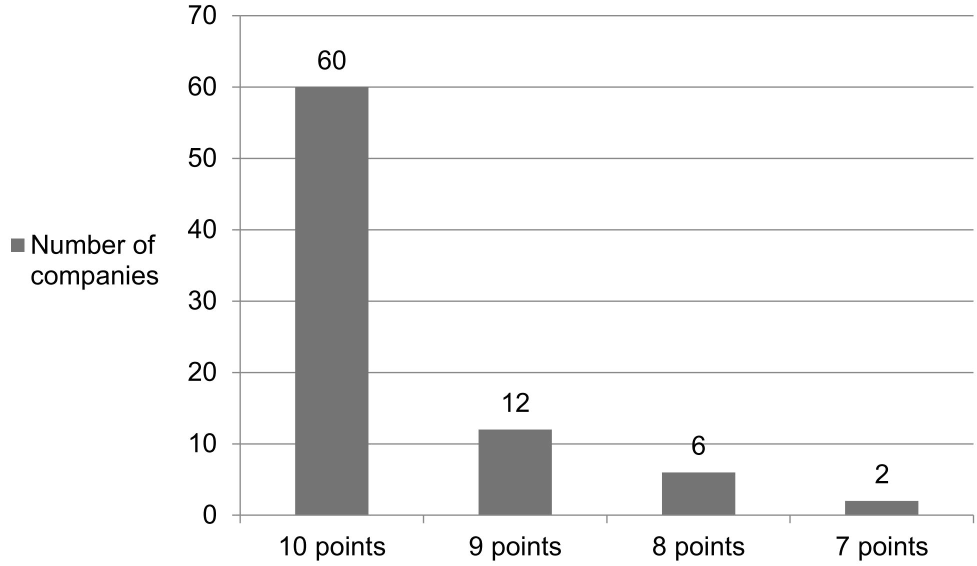

Figure 1: Distribution of Compliance Scores among 80 UK Retail Companies under the Modern Slavery Act (2015).

In summary, most companies meet the Modern Slavery Act's requirements, but the quality of disclosures differs widely. Some firms deliver detailed, impactful reports, others offer only minimal statements. This inconsistency may reduce the Act's effectiveness. Clearer guidance and stronger oversight could help ensure that compliance leads to genuine action against modern slavery.

4.2 Business Structure

The UK Modern Slavery Act (2015) requires companies to specify their structure, operations, and supply chains in annual statements (Home Office, 2015, Section 54). Mantouvalou (2018) notes this enables stakeholders to pinpoint areas most exposed to forced labour and human trafficking (Mantouvalou). However, other academics argue that, despite compliance, company statements are often superficial (Wen, 2016; Moussa et al., 2023).

Nearly all firms disclosed their business structure, sector, core activities, and most included corporate structure, geographical operations, and supplier engagement. Supply chain mapping was implemented in 71 firms, and workforce composition was assessed in 68.

This pattern suggests companies view business structure disclosure as both inexpensive and low-risk. Moussa et al. (2023) argue that companies often engage in symbolic compliance, prioritizing organizational descriptions over thorough disclosure of modern slavery risks. As a result, firms typically offer broad descriptions of global operations with sparse detail (Moussa et al., 2023).

Some firms, however, provided notably detailed disclosures, which sharply contrasted with those of firms that remained general. For example, Tesco plc (2023) specifies sourcing from over 70 countries, focusing on food, apparel, and household goods, which highlights specific areas of labour risk. Marks & Spencer (2024) also identifies high-risk regions in Asia and Africa, directly linking these to risk mapping and supplier engagement, thereby demonstrating a tangible connection between company structure and modern slavery risk. In contrast, other firms merely offer nominal compliance without linking operations to explicit risks, underscoring the distinction in disclosure approaches. Many mid-sized companies offered only generalized descriptions, clearly contrasting with the more detailed, risk-focused reports of larger firms.

For example, while Dreams Limited (2024) mentions relying on an international supplier network for quality products, and Hamleys (2024) describes being a global retailer sourcing from several countries without specifying regions or risks, larger firms provide comprehensive, region-specific risk disclosures. Thus, the gap lies in the detail and risk transparency provided by large versus mid-sized companies.

Another example of substantive disclosure comes from the company John Lewis Partnership (2024), which linked workforce data to its organisational model. The company employs over 74,000 Partners in the UK, most of whom are on permanent contracts. It recognises that agency and seasonal labour pose greater risks and require more oversight. This relates to Wen's (2016) view that statements often serve as reputational tools, rather than true disclosures of vulnerabilities (Wen, 2016). John Lewis's approach is an exception, it connects workforce composition directly to modern slavery risk assessment.
The company Ikea (2023) also highlights the link between structure and risk. Its supply chain spans over 50 countries, focusing on high-risk areas such as South and Southeast Asia. IKEA implemented an own standard globally to ensure all suppliers comply. These disclosures combine structural details with operational methods to address the risks of modern slavery.

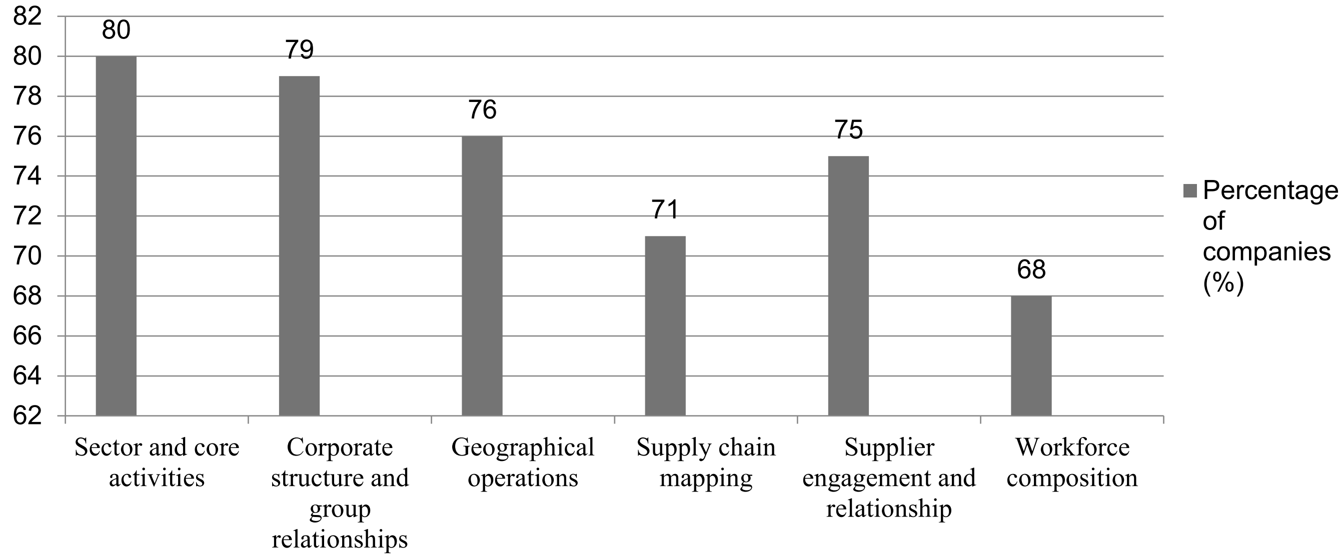

Figure 2: Disclosure of Business Structure and Supply Chain Information among UK Retail Companies (based on Mai et al., 2023)

The analysis shows robust compliance with MSA structure requirements. All companies disclosed their structure and supply chain information, but the quality varied: large firms integrated risk mapping, while smaller firms only summarized it. This supports critiques that the Act mandates UK retailers to comply with business structure rules, but some provide comprehensive disclosure while others offer only the minimum. This minimal compliance creates a clear distinction between genuine transparency and merely superficial reporting.

4.3 Policies

The core argument is that the Modern Slavery Act 2015, while requiring companies to disclose policies addressing modern slavery and human trafficking, fails to drive meaningful reform. Although nearly all 80 companies analyzed issued policy statements and reported high levels of compliance monitoring, these are superficial and lack substantive accountability. Academic literature widely condemns MSA disclosures as ineffective, arguing they enable companies to appear compliant while neglecting fundamental abuses. Hodkinson et al. (2020) criticize its narrow focus, Pesterfield (2021) highlights weak accountability, and Kidd and Manthorpe (2017) document how firms use diluted requirements to maintain discretion. Thus, MSA disclosures primarily function as empty signals that obscure inaction, clearly exposing the gap between transparency and substantive action (Hodkinson, 2020; Pesterfield, 2010; Kidd & Manthorpe, 2017).

Large retailers exemplify this gap between public commitments and practical enforcement. Tesco's 2023 statement references the Ethical Trading Initiative Base Code and claims zero tolerance, but lacks clear evidence of enforcement. Marks & Spencer outlines its sourcing principles and supplier expectations, yet omits details on compliance mechanisms. Sainsbury's references sustainability through superficial codes and audits without measurable outcomes. In the fashion sector, ASOS (2023) and Next PLC (2023) cite International Labour Organization (ILO) conventions, but primarily as surface-level responses. Luxury brands like Burberry (2023) focus on reputation over transparent enforcement. Technology firms, such as Apple UK (2023), apply broad supplier programs but lack targeted actions against modern slavery. Across sectors, companies adapt their disclosure styles to external pressures, but rarely enact operational reforms, illustrating the persistent gap between commitments and actual change.

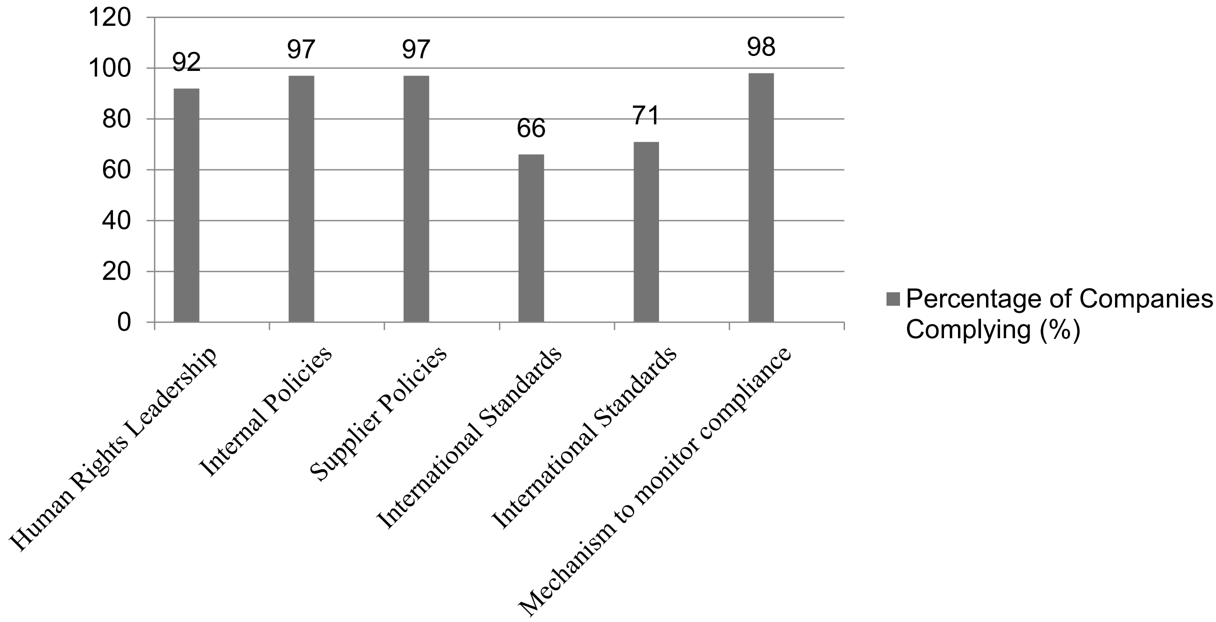

Figure 3: Extent of Disclosure across Policy-Related Criteria among 80 UK Retail Companies

Many firms issue generic modern slavery policies that lack enforcement detail, treating disclosures as minimal compliance. IKEA and JD Sports mention monitoring but provide little on outcomes or sanctions. Companies often announce zero-tolerance policies or codes of conduct without specifying accountability measures. While the Act increases transparency, it highlights the disconnect between public commitments and substantive impact.

4.4 Due Diligence

The Modern Slavery Act also requires UK companies to outline their due diligence approaches, essential for managing risks of forced labor and human trafficking in supply chains (Modern Slavery Act, 2015, Section 54). An examination of 80 UK-listed and non-listed retail and consumer goods companies reveals that due diligence is fundamental for regulatory compliance and is the most frequently reported corporate governance measure. Companies consistently highlight their role in reducing these risks.

This trend is underscored by the increasing number of supplier pre-assessment disclosures. 75 companies (93%) now disclose supplier screening, making the practice nearly universal, a marked increase from less than 55% in 2019 (Mai et al., 2023). Sector expectations have shifted toward consistent pre-engagement due diligence, replacing the broader, vaguer risk statements in earlier disclosures.

Established due diligence systems play a significant role. Companies have enhanced contractual provisions concerning modern slavery, with disclosure rates rising from 60% to 90%, signaling widespread industry uptake (Mai et al., 2023). Nonetheless, contract-driven compliance can be superficial and less effective, while supplier monitoring remains the predominant mechanism (91%), often involving audits and third-party evaluations. While some companies detail the audit parameters, monitoring tends to focus on process rather than results. Grievance mechanisms were disclosed by 77% of companies, however, reports still emphasize procedures over effectiveness. This reveals a gap highlighted in prior research: companies report their processes, but actual outcomes are largely unreported. Proactive identification is regarded as best practice, but it remains uncommon.

Another area of progress is stakeholder engagement. 69 companies (86%) now collaborate with NGOs, industry associations, or international organizations. Examples include the Ethical Trading Initiative, the UN Global Compact, and local NGOs (Tesco, 2023; Unilever, 2024). By 2019, fewer than half of the partnerships had been disclosed (Mai et al., 2013). The significantly higher proportion in 2025 suggests that firms are increasingly engaging external actors to address complex risks and signal their legitimacy. Van Dijk et al. (2018) indicate that collaboration enhances risk detection and mitigation beyond compliance (Van Dijk et al., 2018).

For corrective action plans, 66 companies reported including them in their plans. Although coverage has grown, the depth of disclosure varies. For example, Nestlé UK (2023) detailed actions such as repaying recruitment fees and improving living conditions. Others only referenced CAP implementation without specifying outcomes. This analysis aligns with prior research, which finds that companies are more likely to mention the importance of CAP than its effectiveness (Mai et al., 2023, p. 18).

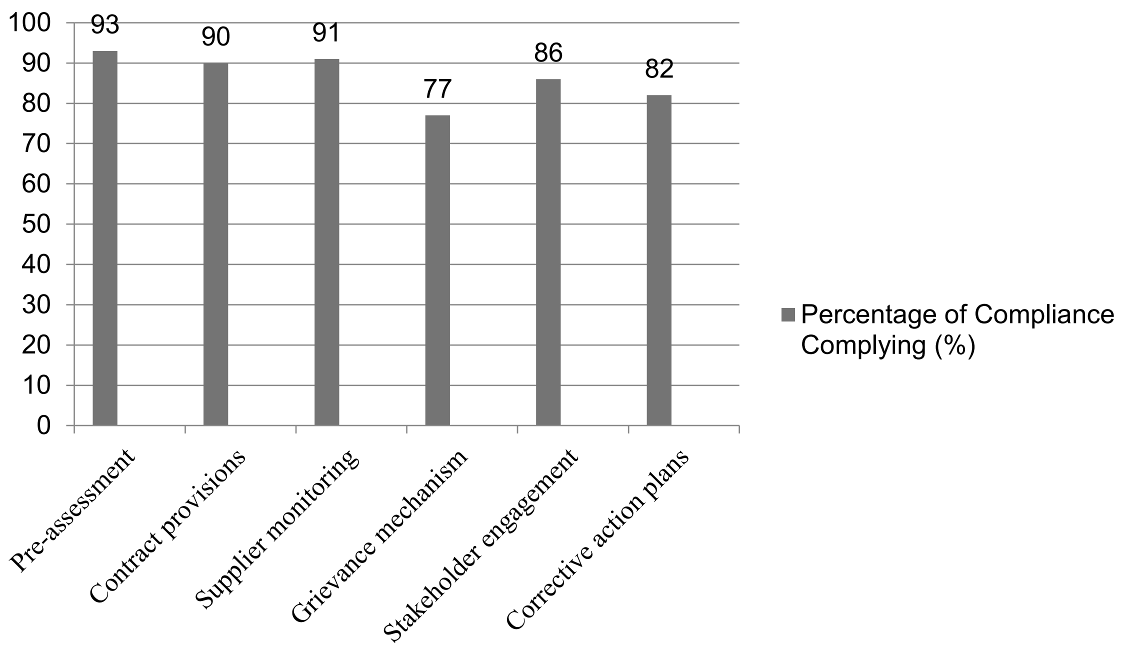

Figure 4. Disclosure of Due Diligence Practices among UK Retail Companies (based on Mai et al., 2023)

The analysis shows, that UK retailers and consumer goods firms have institutionalized due diligence; routine disclosures now feature pre-assessment, contractual clauses, and supplier monitoring, reflecting the compliance-driven nature of Section 54. However, grievance mechanisms and corrective actions reveal a gap between process and outcome disclosure, emphasizing transparency over substantive impact.

4.5 Risk Assessment

Risk assessments are also crucial factors for compliance with the UK Modern Slavery Act (2015). While 74 of 80 companies disclosed assessments, most treat the process as a box-ticking exercise rather than a genuine effort to address risk. Disclosures vary in depth, and many offer only superficial compliance within assessment pillars.

Though 77 companies (96%) report embedding risk assessments in governance, only 66 (82%) describe implementation with specific indicators or tools. Most rely on broad statements, showing that disclosures often lack a real methodology and adhere to regulatory minimums.

To examine the act of Marks & Spencer (2025), which outlined its risk-mapping process, specifying audit coverage and high-risk regions. ASOS (2024) instead used internal audits and external sources, such as the Global Slavery Index, to guide assessments. Smaller firms, such as Denby (2023), claimed to have a low-risk supply chain without citing specific indicators or a methodology.

At the same time, Traceability is a clear measure of real engagement with modern slavery risk, yet only 51 companies (63%) systematically trace their supply chains. This gap shows a persistent weakness in moving from acknowledgment to action. Selective traceability and broad statements highlight flaws in risk management.

Supplier risk assessment disclosure is more common, with 76 companies (95%) reporting assessments for modern slavery risk among suppliers. Of these, 64 (80%) specify methodologies, including audits, corrective actions, and risk ratings. IKEA (2023) exemplifies good practice by reporting 1,600 supplier audits and risk categories. In contrast, DFS Furniture (2023) only requires contractual compliance and provides no evidence of a real risk assessment, highlighting the disclosure gap.

Nevertheless, Stakeholder engagement remains limited. Only 54 companies (67%) mention involving stakeholders such as NGOs, trade unions, or rights holders. Inditex (2024) stands out for its collaboration with international NGOs and utilization of external expertise. Most mid-sized firms provide general statements rather than systematic engagement.

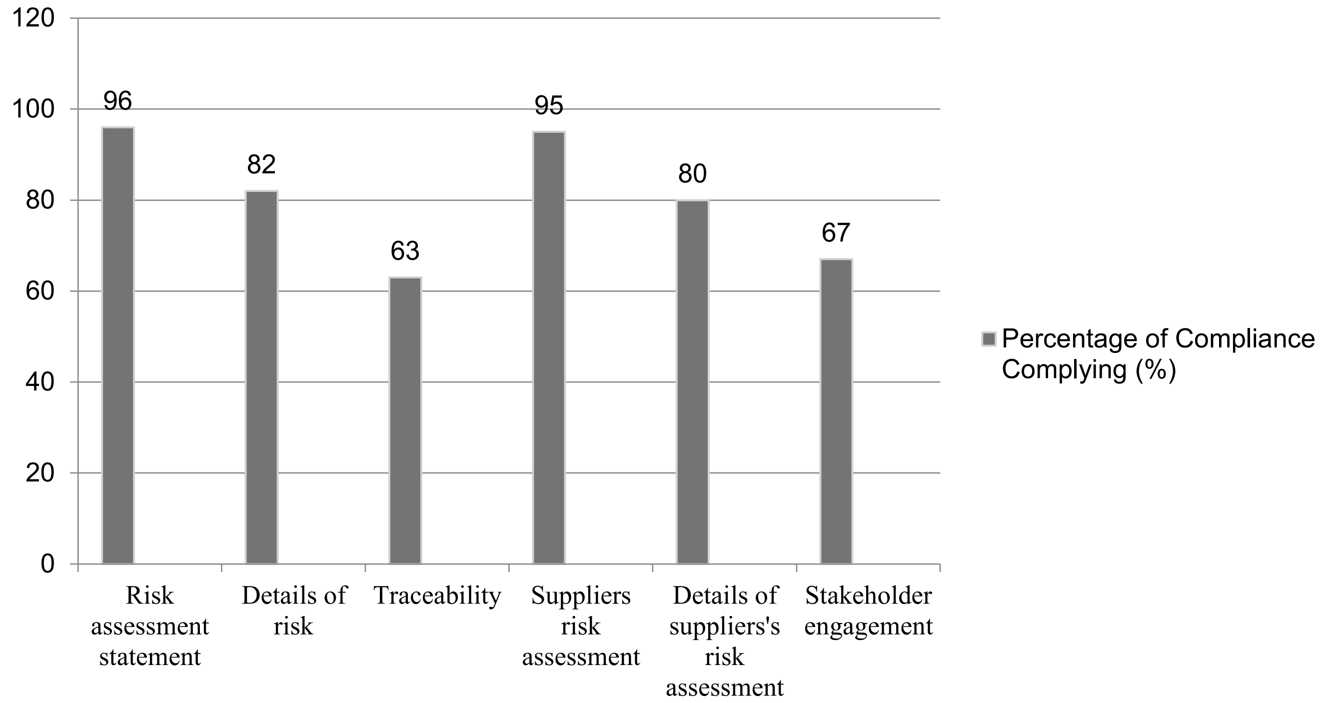

Figure 5. Disclosure of Risk Assessment and Risk Management Practices among UK Retail Companies (based on Mai et al., 2023)

Most companies comply with the Act's risk assessment requirements; however, efforts remain procedural and lack the detail necessary for genuine change. Supplier-level assessments are more developed, but traceability and stakeholder engagement are still limited. Companies often prioritize compliance over accountability, overlooking operational risks and disregarding stakeholder input. Effective implementation of the Act requires organizations to transition from superficial compliance practices to providing comprehensive and transparent risk disclosures.

4.6 Effectiveness

The Modern Slavery Act (2015) requires companies to identify risks in their supply chains and disclose how effective their actions are in preventing modern slavery and human trafficking. In a sample of 80 companies, 60 disclosed the effectiveness of their measures, commonly using KPIs, corrective action plans, and evidence of how monitoring shapes decisions (Mai et al., 2023). However, the analysis found that the depth and transparency of these disclosures varied widely, highlighting significant inconsistencies in reporting sincerity and rigor. Of the companies, 65 (81%) described their measurement methods, usually supplier audits, compliance checks, or internal monitoring, with approaches ranging from basic self-reporting to verifiable systems. For example, IKEA (2023) takes a more advanced approach by detailing audit coverage, corrective actions implemented, and remediation rate as KPIs. Marks & Spencer (2025) further enhances accountability by publishing supplier non-compliance rates and tracking annual improvements. In contrast, several smaller companies, such as Denby (2023), offer only vague references to 'continuous monitoring,' providing much less transparency or assurance of impact.

Moving from methods to results, 61 companies (76%) reported on measurement outcomes. Most firms shared only aggregated data (such as numbers of supplier audits or non-compliance cases), while detailed outcome data were rare. For example, Tesco (2023) specified that a percentage of corrective action plans were completed within set timeframes, and Nestlé (2023) disclosed both the number of worker grievance cases raised and resolved. Overall, the findings reveal that companies exhibit substantial variation in transparency, with most describing processes rather than measurable results.

Assessing the impact of measurement on business decisions reveals even greater disparity among firms. Only 51 companies (63%) stated that results influence business decisions, such as contract renewals or supplier termination, highlighting the divide between those that integrate effectiveness into their strategy and those that treat it as separate from strategy. For many, effectiveness measurement remains disconnected from strategic decision-making. ASOS (2024) specifies that persistent non-compliance leads to supplier disengagement, whereas AO World (2024) provides a more limited example, mentioning only efforts to improve standards, rather than specific business responses to non-compliance.

Additionally, the way companies review and revise their KPIs reveals divergent commitment to continuous improvement. Regular KPI reviews were reported by 59 companies (73%), typically on an annual basis, however, the frequency and rigor varied significantly, highlighting the gap between proactive and passive approaches. For example, Unilever (2024) adjusts KPIs for supplier training and grievance systems based on outcomes, whereas most of its peers retain static processes. The handling of corrective actions and grievances also sets companies apart. 56 companies (70%) reported having corrective action plans, which are generally linked to audits. Burberry (2024) demonstrates robust follow-up, disclosing that audits led to corrective plans addressing excessive working hours and forced overtime. Apple

UK (2024) stands out by reporting that repeated non-compliance triggered remediation programs, which are monitored through third-party audits.

Closely related is the issue of grievance mechanism disclosure, which highlights significant inconsistencies in company approaches. Such mechanisms were disclosed by 52 companies (65%) to varying degrees, from minimal mention to comprehensive systems, exposing transparency gaps. The John Lewis Partnership (2024) distinguishes itself by operating a worker helpline and grievance system for suppliers' employees and reporting issue summaries, in contrast to others who only note that workers can raise concerns, without detailing access or outcomes. This divergence underscores a notable gap in transparency. While most present some monitoring and results, far fewer demonstrate how findings influence business decisions or lead to corrective actions. The frequent omission of detailed grievance disclosures, especially when compared to those of transparent companies, suggests that many are reluctant to share sensitive breach information.

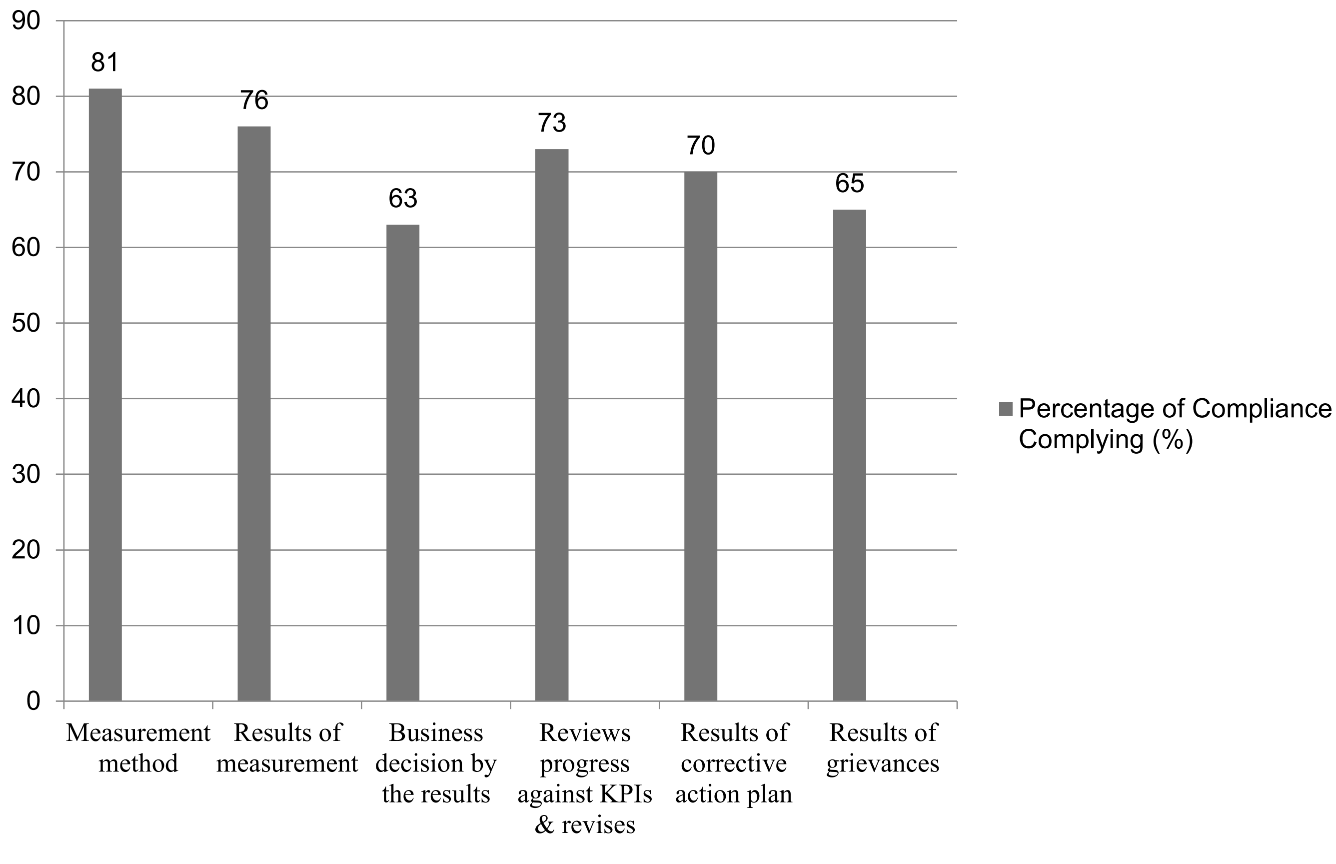

Figure 6. Disclosure of Effectiveness Measures and Key Performance Indicators under the Modern Slavery Act (based on Mai et al., 2023)

In summary, the findings suggest that although companies have incorporated KPIs into their reporting frameworks, the application of these KPIs is often more superficial than substantive, particularly when compared to leaders in the field. The gap between process descriptions and measurable outcomes is even wider than in other compliance pillars, which further undermines the credibility of these disclosures. When compared to the Risk Assessment pillar, the Effectiveness pillar is even less developed, showing a marked preference for high-level reporting over robust, evidence-based practices. This trend aligns with the conclusions of Mai et al. (2023), who observe that companies often claim progress without providing quantifiable evidence (Mai et al., 2023). As a result, effectiveness reporting under the Modern Slavery Act provides stakeholders with much less assurance that actions are translating into tangible, real-world impact compared to risk assessment disclosures.

4.7 Training

Training embeds awareness of modern slavery in companies and supply chains. Policies and risk assessments set a strategic framework. They outline company commitments and expose vulnerabilities in recruitment, subcontracting, and sourcing. Training puts this framework into action. It provides staff with clear steps to identify warning signs, report concerns, and follow established procedures. Training equips employees, managers, and suppliers to address each risk area.

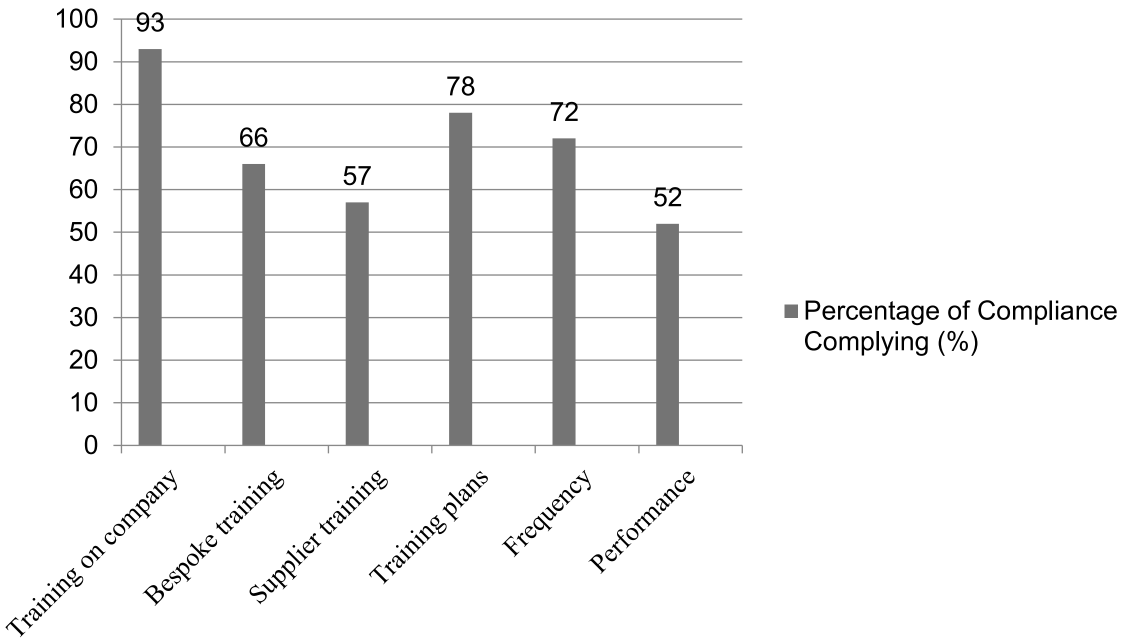

Figure 7: Disclosure of Training and Capacity-Building Initiatives on Modern Slavery among UK Retail Companies (based on Mai et al., 2023)

Most companies disclose training content focused on company policies and standards. Tesco (2023) and Marks & Spencer (2025) specify that compliance, HR, and procurement teams receive specialized instruction. Some firms only state that 'employees are made aware' of policies, without disclosing the specific topics covered in training or the frequency with which it is delivered. Assurance on bespoke training was inconsistent. Only 53 companies (66%) stated they offer training designed for at-risk staff, such as sourcing or recruitment managers. ASOS (2024) trains buying teams on managing high-risk suppliers. Burberry (2024) created training modules on child labour risks. These focus on Asian sourcing regions. Many companies gave only general statements, such as 'relevant employees received training.' They did not specify jobs or departments. Most did not outline the range of training topics. Few explained how the training was delivered, such as whether it was in-person or online.

Supplier training trails internal training. 46 companies (66%) conduct supplier training or awareness sessions. IKEA (2023) and Unilever (2024) provide multilingual materials. They conduct workshops for tier-one and select tier-two suppliers. DFS (2023) instructs suppliers to follow the company's codes of conduct. Each supplier decides how, when, and if to conduct training.

63 companies (78%) have training plans. These typically outline who will be trained. Many plans lack deadlines or clear learning goals. Only 58 companies (72 %) describe the training format frequently. Formats include e-learning, workshops, or a combination of both. John Lewis Partnership (2024) uses interactive online modules and practical case studies for store managers. Performance evaluation is weakest. Only 42 companies (52%) state how they measure effectiveness. This lack of transparency is a critical failure. Training is effective only when employees apply their skills on the job. Nestlé (2023) conducts post-training assessments and collects feedback. Most companies provide no evaluation data.

5. Data Analysis

5.1 Interpretation through Legitimacy Theory

Legitimacy Theory explains why companies disclose information about modern slavery and align their statements with social expectations. Dowling and Pfeffer (1975) argue that organisations seek legitimacy by matching their operations to societal values and norms (Downling & Pfeffer, 1975). When gaps, such as those involving forced labour and human rights, arise, companies often use symbolic communication rather than enacting substantive change. In an analysis of 80 UK retail firms, it was evident that disclosures regarding policies and Business Structure were well-developed, while statements on Effectiveness, Risk Assessment, and operational aspects of Training were significantly weaker.

Internal Policies, Supplier Policies, and corporate structure disclosures show that firms emphasize visible legitimacy over substantive change. These disclosures reflect regulatory awareness, but often lack depth and tangible outcomes. This pattern supports Deegan's (2002) argument that corporate reporting primarily manages perceptions rather than driving improvement. Companies focus on frameworks and policy commitments as symbolic compliance, seeking to signal conformity with the Modern Slavery Act (2015) rather than evidencing genuine change.

By contrast, disclosures on operational effectiveness and risk management were limited and less developed. These areas require demonstrable change, whereas previous disclosures were primarily symbolic. Many firms included a general measurement method in the Effectiveness section, but few reported results of corrective action plans. Only a few also shared business decisions informed by these metrics. This imbalance highlights selective, legitimacy-enhancing compliance and the avoidance of transparent weaknesses. Stevenson and Cole (2018) found the same: modern slavery reporting in UK supply chains remains mixed and often superficial (Stevenson & Cole, 2018). Firms focus on reputational safeguarding rather than systemic remediation. Public disclosure becomes the legitimation act. Many firms use similar language, especially about internal and supplier policies. This creates a template that meets normative expectations but does not guarantee accountability. Many UK retail companies use disclosure as a legitimacy tool, building narratives that affirm social acceptability. Meanwhile, real actions, such as supplier monitoring and performance measurement, remain underdeveloped (Stevenson & Cole, 2018).

5.2 Interpretation through Stakeholder Theory

Stakeholder Theory provides a clear view of what drives and shapes modern slavery disclosures. Freeman (2010) states that firms operate within a network of stakeholders, employees, suppliers, customers, investors, and regulators, whose shared expectations guide corporate behavior. Modern slavery reporting directly responds to these competing demands (Freeman, 2010). An analysis of 80 UK retail companies reveals that disclosures are strongest where stakeholder visibility and influence are highest. For example, companies prioritized Supplier Policies, Internal Policies, and Stakeholder Engagement in due diligence. This shows that regulators, investors, and civil society groups demand visible compliance with the Modern Slavery Act (2015).

Conversely, areas linked to weaker or less empowered stakeholders, such as Recruitment Policies, Grievance Mechanisms, and Supplier Training, received less attention. These dimensions are tied to vulnerable workers and lower-tier suppliers, groups with limited capacity to exert direct pressure. This asymmetry aligns with Mitchell et al. (1997) stakeholder salience model. The model posits that managerial attention is shaped by power, legitimacy, and the perceived urgency of the issue. Stakeholders with all three, such as investors or government bodies, drive the depth and frequency of disclosure. Those lacking these attributes remain marginal in practice. The findings illustrate this gradient of stakeholder influence. Firms frequently reference employee training on company policies. This area is visible to both internal and regulatory audiences. In contrast, firms rarely report on the performance or outcomes of supplier training, which can impact distant supply chain tiers (Mitchell et al., 1997). In most due diligence sections, companies describe Stakeholder Engagement as consultation with NGOs or auditors, not as meaningful dialogue with affected workers. This pattern supports Freeman’s (2010) argument that companies balance perceived salience and risk, rather than giving equal moral consideration to all stakeholders (Freeman, 2010).

Overall, the results suggest that stakeholder pressure has a strong influence on disclosure practices. Companies extensively disclose information when powerful or legitimate stakeholders expect it. They underreport when weaker accountability mechanisms are in place. This finding demonstrates that the Modern Slavery Act institutionalizes a stakeholder-driven approach to compliance. It incentivizes formal transparency but does not ensure equitable engagement across all stakeholder groups. Companies use disclosure as both a compliance exercise and a tool to manage stakeholder relationships and reputational risk, staying within the boundaries of perceived salience.

5.3 Comparative Analysis of FTSE and Non-FTSE Companies

FTSE companies outperform non-FTSE companies in overall compliance with the UK Modern Slavery Act (2015). FTSE firms also lead across all 6 compliance pillars, especially in Effectiveness and Training. This consistent outperformance suggests that listing status is linked to more mature governance structures and stronger procedural alignment. Publicly listed companies face higher stakeholder scrutiny and regulatory expectations, prompting them to formalise anti-slavery governance and disclose more detailed information than private firms. Prior research (Mai, Vourvachis, & Grubnic, 2022; Monciardini et al., 2021) also indicates that listing status influences reporting depth. The following analysis compares average pillar-specific scores for 24 FTSE and 56 non-FTSE UK retail companies.

In terms of pillar-specific performance, the 0.1-point score difference between FTSE and non-FTSE companies reflects a marginal variance in total compliance levels.

Despite the marginal overall difference, FTSE companies consistently outperform non-FTSE firms across all six pillars. This trend implies that listed companies have more mature governance structures and show stronger procedural alignment with the Modern Slavery Act (2015). These findings are consistent with existing research, which reports enhanced disclosure quality among FTSE companies after the Act's introduction and notes a formalisation of compliance systems in response to institutional and reputational pressures (Mai, Vourvachis, & Grubnic, 2022; Monciardini et al., 2021).

The largest gaps are seen in the Effectiveness and Training pillars, where FTSE companies outperform non-FTSE companies. These areas demand concrete performance and significant resources, which may be challenging for smaller firms. For instance, large buyers can invest in audits and training, while smaller retailers often cannot. Large retailers face compliance pressures from reputational and NGO scrutiny, prompting more formalised reporting mechanisms.

	FTSE companies (0-6 points)	*Non FTSE companies (0-6 points)*
Business structure	5,8	5,5
Policies	5,5	5,1
Due Diligence	5,5	5,1
Effectiveness	5,0	3,9
Risk Assesment	5,4	4,6
Training	4,9	4,0

Table 4: Average Category-Specific Compliance Levels of FTSE and Non-FTSE Firms on a 0–6 Scale (based on Mai et al., 2023)

Elevated FTSE scores may indicate an emphasis on disclosure intended to safeguard corporate reputation rather than to drive substantive change. While corporate responsibility is generally associated with securing public approval, insufficient regulatory enforcement allows compliance to become largely symbolic. Listed companies, responding to scrutiny from prominent stakeholders, provide more comprehensive disclosures. In contrast, non-listed firms submit only basic reports. These patterns imply that FTSE-listed firms prioritize demonstrable transparency over measurable improvements, emphasizing the necessity for genuine accountability.

FTSE-listed companies achieved higher scores than non-FTSE firms across all six disclosure dimensions and their respective sub-elements. This outcome demonstrates a consistent pattern of greater compliance among listed organizations.

In summary, listing status increases formal compliance and transparency but does not ensure meaningful engagement. Although FTSE-listed firms exhibit higher levels of formal transparency, both listed and non-listed companies show limited measurable impact, particularly in areas such as employee training and policy effectiveness. These results highlight the necessity for substantive action and reveal persistent tension between symbolic and substantive reporting practices within the UK retail sector.

5.4 Symbolic vs. Substantive Compliance

This section directly asks if FTSE-listed companies actually disclose more or only seem to. The analysis scores each disclosure item in six categories: Business Structure, Policies, Due Diligence, Effectiveness, Risk Assessment, and Training, using a simple 0–1 method. This approach, employed in previous studies (Gomes et al., 2014; Mai et al., 2022), focuses solely on whether information exists, rather than its depth or quality.

The results reveal a key contrast: FTSE companies outperformed non-FTSE firms across all six disclosure criteria, indicating that listed organizations consistently formalize and govern their internal structures more strongly. However, these disclosures often prioritize procedure over substance. In Business Structure and Policies, firms detail their governance and supply chain policies. While these statements meet transparency expectations, they rarely show concrete implementation or outcomes, a distinction between surface transparency and real action. Michelon et al. (2015) argue that such reporting reflects symbolic management-showing conformity over performance gains (Michelon et al., 2015). Likewise, Caruana et al. (2021) note that modern slavery communication employs moral storytelling to secure legitimacy, without operational change (Caruana et al., 2015). In Effectiveness and Training, firms describe measurement methods and training programmes but omit data, corrective actions, or progress details, again exposing the gap between appearance and substance. In Risk Assessment, few companies map suppliers or provide traceability; most only give general descriptions, underscoring the difference between detailed oversight and minimal compliance. These findings reinforce Monciardini et al. (2021) point that modern slavery statements provide transparency more in appearance than in practice (Monciardini et al., 2021).

Symbolic actions still dominate, but some FTSE companies now show substantive compliance. A few firms use integrated audit systems, supplier evaluation tools, and measurable KPIs to demonstrate due diligence. Van Dijk et al. (2018) refer to these efforts as substantive human rights due diligence, which combines data analysis, stakeholder input, and risk assessment to achieve tangible improvements (Van Dijk et al., 2018). Benstead et al. (2021) find that targeted audits drive change when firms consistently use them in their supply chains (Benstead et al., 2021). Still, such cases remain rare. Lamberton (2005) states that accountability requires transparent, auditable, and verifiable indicators, standards that most disclosures in this study fail to meet (Lamberton, 2005).

Symbolic compliance is viewed through the lens of Legitimacy and Stakeholder Theory, marked by a key contrast: FTSE firms face greater scrutiny and thus report more, while non-listed companies disclose less and more generally. Dowling and Pfeffer (1975) argue that when organisations face legitimacy gaps, they often adjust symbols instead of actual behaviour, a contrast between image management and substantive change. In modern slavery reporting, firms utilize policies and governance statements to publicly align with norms at minimal cost (Dowling and Pfeffer, 1975). Deegan (2002) also describes corporate disclosure as a tool for maintaining the social contract (Deegan, 2002). From a stakeholder perspective, Donaldson and Preston (1995) and Mitchell et al. (1997) argue that companies respond first to their most important stakeholders, explaining why FTSE firms under scrutiny report more.

The gap is rooted not just in resources, but in differences in accountability relationships (Donaldson & Preston, 1995; Mitchell et al. 1997). Notably, while disclosure quality and transparency have improved since the implementation of the Modern Slavery Act, much reporting remains symbolic, demonstrating a contrast between evolving procedures and unchanged core accountability. Michelon et al. (2015) and Caruana et al. (2021) also note that symbolic compliance enables firms to maintain legitimacy and satisfy stakeholders without implementing genuine internal change (Michelon et al., 2015; Caruana et al., 2010).

6. Conclusion

6.1 Limitations

While this thesis focuses on the retail sector, modern slavery persists across other industries, underscoring the systemic nature of these challenges. The construction industry, for example, faces tensions between market competition and regulatory compliance, which can undermine substantive progress (Pesterfield & Rogerson, 2023). In the mining sector, exploitative artisanal cobalt extraction in the Democratic Republic of the Congo involves child labor, gendered vulnerability, and examples of state complicity, framing mining as a site of modern slavery (Sovacool, 2021). The fishing industry in Thailand, despite global governance efforts, continues to experience severe labor abuses and human trafficking (Stringer et al., 2022). In the hospitality and tourism sector, hidden forms of exploitation such as trafficking and forced labor persist, and corporate social responsibility disclosures often remain symbolic (Vaughan, 2024). Similarly, in domestic work, informal arrangements, the absence of contracts, and gender-based inequalities contribute to conditions resembling modern slavery (Adisa et al., 2021). Finally, the sex industry, although sometimes considered consensual, is increasingly characterized by coercion, violence, and human rights abuses. (Chrismas & Chrismas, 2021).

Although slavery was legally abolished long ago, many of its structural features persist in modern employment. Scholars such as Paz-Fuchs (2016) argue that vulnerability, lack of consent, and exploitation remain intrinsic to current labor practices. Thus, the concept of 'modern slavery' refers not just to legal status, but to an ongoing continuum of coercive and exploitative practices within global supply chains (Paz-Fuchs, 2016).

Together, these examples demonstrate that, although this research is limited to the retail sector, the insights gained have implications for other industries where transparency and accountability are equally crucial in combating modern slavery.

6.2 Discussion and Future Research

The study finds that most retail companies listed in the United Kingdom meet the formal disclosure requirements of the Modern Slavery Act 2015. However, substantive implementation remains limited. The research used structured content analysis of 80 Modern Slavery Statements, evaluated with a binary 0–1 scoring method. Six compliance categories were assessed: Business Structure, Policies, Due Diligence, Effectiveness, Risk Assessment, and Training. Companies listed on the FTSE consistently performed better than non-FTSE firms across all criteria, suggesting more formalised compliance processes. Despite this, there is insufficient evidence of measurable outcomes or ongoing improvement, even among FTSE-listed companies. Modern slavery remains a grave global human rights issue, stripping individuals of freedom and dignity through practices such as forced labour, human trafficking, and debt bondage. Although slavery was officially abolished in the nineteenth century, these practices persist in globalized supply chains under new forms of economic coercion and labour exploitation (Han et al., 2024).

These findings provide further support for Legitimacy Theory. Dowling and Pfeffer (1975) and Deegan (2002) argue that organizations employ disclosure practices to maintain legitimacy in the absence of substantive change. Stakeholder Theory, as articulated by Freeman (2010) and Donaldson and Preston (1995), offers an explanation for why publicly listed firms, subject to increased scrutiny, generate detailed yet frequently symbolic reports. The results align with the observations of Michelon et al. (2015), who characterize such practices as symbolic management, where reporting serves to preserve organizational reputation without effecting internal transformation.

The evidence shows that modern-slavery reporting in the United Kingdom retail sector is largely symbolic. While companies have improved transparency and procedural accountability, their reports typically lack specific performance indicators, comprehensive impact assessments, and systematic stakeholder evaluation. As a result, reporting serves mainly as a communication tool rather than proof of substantive action. The binary 0–1 scoring framework reveals that although Policies and Business Structure are well established, significant gaps remain in Effectiveness, Training, and Supply Chain Traceability. This pattern indicates that most companies comply with reporting requirements to maintain legitimacy, with only a few demonstrating measurable progress. Modern slavery affects sectors beyond employment or supply chains, including cleaning, construction, mining, sex work, domestic labor, fishing, and hospitality. Each sector faces unique vulnerabilities and risks. Structural factors such as poverty, inequality, gender-based vulnerability, and inadequate regulation perpetuate modern slavery as a global, systemic problem.

The broader implication is that policy interventions such as the UK Modern Slavery Act are necessary but not sufficient. Rigorous enforcement of mandatory due diligence standards is required. Without this and cross-sector accountability, modern-slavery reporting is likely to remain symbolic, concealing deeper structural inequalities. Achieving real progress requires coordinated action by governments, corporations, and civil society to address the root causes of exploitation. Sectors characterized by informality, migration, and subcontracting particularly hinder accountability. Furthermore, the binary scoring method is useful for comparability but only measures the presence of information, not its quality or impact. This limitation has been identified in previous research.

This study focused solely on the UK retail sector, which may limit the generalisability of findings to other industries or jurisdictions with different regulatory frameworks. Future research should expand the dataset to include non-UK or multi-industry comparisons from the EU and consider mixed-method approaches. The Modern Slavery Act has improved transparency but has not led to greater accountability. However, companies have increased disclosure of compliance structures, yet substantive change is limited by the prevalence of symbolic reporting. To address this, future policy should require enforceable due diligence and mandate that organizations measure and publicly report tangible progress. Effective eradication of modern slavery, including forced labor, domestic servitude, and trafficking, will require substantive collaboration across sectors.

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Appendices

Appendix A. Analyzed UK Retail Companies and Their Modern Slavery Formal Compliance Scores

	Company name	*Statement exist*	*Activities described*	*Approved by management*	*Accessible online*	*Total score*
1	ABI Interiors UK	1	1	1	1	4
2	Aldi UK	1	1	1	1	4
3	Amer Sports UK Limited	1	1	1	1	4
4	AO World plc	1	1	1	1	4
5	Apple UK entities	1	1	1	1	4
6	Asda Stores Limited	1	1	1	1	4
7	ASOS plc	1	1	1	1	4
8	Associated British Foods plc	1	1	1	1	4
9	Baker Hughes (UK operations)	1	1	1	1	4
10	Boohoo Group plc	1	1	1	1	4
11	Booker Group Limited	1	1	1	1	4
12	British Telecommunications plc (BT Group)	1	1	1	1	4
13	Burberry Group plc	1	1	1	1	4
14	Casio Electronics Co. Limited (UK)	1	1	1	1	4
15	Co-operative Group Limited	1	1	1	1	4
16	Currys plc	1	1	1	1	4
17	Damartex UK Limited	1	1	1	1	4
18	De Beers UK Limited	1	1	1	1	4
19	Decathlon Group Limited (UK)	1	1	1	1	4
20	Denby Holdings Ltd	1	1	1	1	4
21	DFS Furniture plc	1	1	1	1	4
22	Dreams Limited	1	1	1	1	4
23	Dunelm Group plc	1	1	1	0	3
24	Frasers Group plc	1	1	1	1	4
25	Freemans Public Limited Company	1	1	1	1	4
26	Gregory Distribution Limited	1	1	0	1	3
27	H&M Group UK	1	1	1	1	4
28	Halfords Group plc	1	1	1	1	4
29	Hamleys of London	1	1	1	1	4
30	Harry Corry Interiors Ltd	1	1	1	1	4

31	HH Global Limited	1	1	1	1	4
32	IKEA UK Limited	1	1	1	1	4
33	Imperial Brands plc	1	1	1	1	4
34	Inditex Group	1	1	1	1	4
35	J.H. Leeke and Sons Limited	1	1	1	1	4
36	JD Sports Fashion plc	1	1	1	1	4
37	John Lewis Partnership plc	1	1	1	1	4
38	Kettle Foods Ltd	1	1	1	1	4
39	Kingfisher plc	1	1	1	1	4
40	LEGO Company Limited (UK)	1	1	1	1	4
41	Lenovo Technology (United Kingdom) Limited	1	1	1	1	4
42	Lidl Great Britain Limited	1	1	1	1	4
43	Marks and Spencer Group plc	1	1	1	1	4
44	Matalan Retail Limited	1	1	1	1	4
45	Maxell Europe Limited	1	1	1	1	4
46	McDonald's Restaurants	1	1	1	1	4
47	Mitsubishi Corporation (UK activities)	1	1	1	1	4
48	Mountain Warehouse International Ltd	1	1	1	1	4
49	Mulberry Group plc	1	1	1	1	4
50	Müller UK & Ireland Group LLP	1	1	1	1	4
51	Nestlé UK Ltd	1	1	1	1	4
52	New Look Retailers Limited	1	1	1	1	4
53	Next plc	1	1	1	1	4
54	Nikon UK Ltd (Nikon Group)	1	1	1	1	4
55	Ocado Group plc	1	1	1	1	4
56	Pentland Brands Limited	1	1	1	1	4
57	Pets at Home Group plc	1	1	1	1	4

58	Prada Retail UK Limited	1	1	1	1	4
59	River IslandClothing Co. Limited	1	1	1	1	4
60	Robert Bosch UK Holdings Limited	1	1	1	1	4
61	Roland Europe Group Limited	1	1	1	1	4
62	Sainsbury's Supermarkets Ltd	1	1	1	1	4
63	Samsung Electronics (UK) Limited	1	1	1	1	4
64	Stuart Peters Limited	1	1	1	1	4
65	Ted Baker Holdings Limited	1	1	1	1	4
66	Tempur UK Limited	1	1	1	1	4
67	Tesco plc	1	1	1	1	4
68	Thatchers Cider Company Limited	1	1	1	1	4
69	The Body Shop International Limited	1	1	1	1	4
70	The Very Group Limited	1	1	1	1	4
71	The Walt Disney Company Limited	1	1	1	1	4
72	Unilever plc	1	1	1	1	4
73	Valeo Service UK Limited	1	1	1	1	4
74	Volvo Car UK Limited	1	1	1	1	4
75	Watches of Switzerland Group plc	1	1	1	1	4
76	Waterstones Booksellers Limited	1	1	1	1	4
77	WH Smith plc	1	1	1	1	4
78	Whitbread Group plc	1	1	1	1	4
79	Wickes Group plc	1	1	1	1	4
80	Green Britain Limited	1	1	1	1	4

Appendix B: Compliance Scores of UK Retail Companies According to the 6 Substantive Criteria of the Modern Slavery Act (2015)

	Company name	*Structure*	*Policies*	*Due Diligence*	*Risk Assessment*	*KPIs*	*Training*	*Total Score*
1	ABI Interiors (UK) Limited	1	1	1	1	1	1	6
2	Aldi Stores Limited	1	1	1	1	0	1	5
3	Amer Sports UK Limited (2024)	1	1	1	1	1	1	6
4	AO World plc	1	1	1	1	0	1	5
5	Apple UK entities	1	1	1	1	1	1	6
6	Asda Stores Limited	1	1	1	1	1	1	6
7	ASOS plc	1	1	1	1	1	1	6
8	Associated British Foods plc	1	1	1	1	1	1	6
9	Baker Hughes Company (UK operations)	1	1	1	1	0	1	5
10	Boohoo Group plc	1	1	1	1	0	1	5
11	Booker Group Limited (Makro)	1	1	1	1	1	1	6
12	British Telecommunications plc (BT Group)	1	1	1	1	1	1	6
13	Burberry Group plc	1	1	1	1	1	1	5
14	Casio Electronics Co. Limited (UK)	1	1	1	1	0	1	5
15	Co-operative Group Limited	1	1	1	1	1	1	6
16	Currys plc	1	1	1	1	1	1	6
17	Damartex UK Limited	1	1	1	1	1	1	6
18	De Beers UK Limited	1	1	1	1	1	1	6
19	Decathlon Group Limited (UK)	1	1	1	1	1	1	6
20	Denby Holdings Ltd	1	1	1	0	0	1	4
21	DFS Furniture plc	1	1	1	1	0	1	5
22	Dreams Limited	1	1	1	1	1	1	6
23	Dunelm Group plc	1	1	1	1	1	1	6
24	Frasers Group plc	1	1	1	1	0	1	5
25	Freemans Public Limited Company	1	1	1	1	1	1	6
26	Gregory Distribution Limited	1	1	0	1	0	1	4
27	H&M Hennes & Mauritz UK Limited	1	1	1	1	1	1	6
28	Halfords Group plc	1	1	1	1	0	1	5
29	Hamleys of London	1	1	1	0	0	1	4

30	Harry Corry Interiors Ltd	1	1	1	1	0	1	5
31	HH Global Limited	1	1	1	1	1	1	5
32	IKEA Limited	1	1	1	1	1	1	5
33	Imperial Brands plc	1	1	1	1	1	1	5
34	Inditex Group (Zara UK)	1	1	1	1	1	1	6
35	J.H. Leeke and Sons Limited	1	1	1	1	0	0	4
36	JD Sports Fashion plc	1	1	1	1	1	1	5
37	John Lewis Partnership plc	1	1	1	1	1	1	5
38	Kettle Foods Ltd	1	1	1	1	1	1	4
39	Kingfisher plc	1	1	1	1	1	1	6
40	LEGO Company Limited (UK)	1	1	1	1	1	1	6
41	Lenovo Technology (United Kingdom) Limited	1	1	1	1	1	1	6
42	Lidl Great Britain Limited	1	1	1	1	1	1	6
43	Marks and Spencer Group plc	1	1	1	1	1	1	6
44	Matalan Retail Limited	1	1	1	1	1	1	6
45	Maxell Europe Limited	1	1	1	1	1	1	6
46	McDonald's Restaurants	1	1	1	1	1	1	6
47	Mitsubishi Corporation (UK activities)	1	1	1	1	1	1	6
48	Mountain Warehouse International Ltd	1	1	1	1	1	1	6
49	Mulberry Group plc	1	1	1	0	0	1	4
50	Müller UK & Ireland Group LLP	1	1	1	1	0	1	5
51	Nestlé UK Ltd	1	1	1	1	1	1	6
52	New Look Retailers Limited	1	1	1	1	1	1	6
53	Next plc	1	1	1	1	1	1	6
54	Nikon UK Ltd (Nikon Group)	1	1	1	1	1	1	6
55	Ocado Retail Limited	1	1	1	1	1	1	6
56	Pentland Brands Limited	1	1	1	1	1	1	6
57	Pets at Home Group	1	1	1	1	1	1	6

58	Prada Retail UK Limited	1	1	1	1	0	1	5
59	River Island Clothing Co. Limited	1	1	1	1	1	1	6
60	Robert Bosch UK Holdings Limited	1	1	1	0	0	0	3
61	Roland Europe Group Limited	1	1	1	0	0	1	4
62	Sainsbury's Supermarkets Ltd	1	1	1	1	1	1	6
63	Samsung Electronics (UK) Limited	1	1	1	1	1	1	6
64	Stuart Peters Limited	1	1	1	1	1	1	6
65	Ted Baker Holdings Limited	1	1	1	1	1	1	6
66	Tempur UK Limited	1	1	1	1	0	1	5
67	Tesco plc	1	1	1	1	1	1	6
68	Thatchers Cider Company Limited	1	1	1	1	1	1	5
69	The Body Shop International Limited	1	1	1	1	1	1	6
70	The Very Group Limited	1	1	1	1	1	1	6
71	The Walt Disney Company Limited	1	1	1	1	1	1	6
72	Unilever plc	1	1	1	1	1	1	6
73	Valeo Service UK Limited	1	1	1	1	1	1	6
74	Volvo Car UK Limited	1	1	1	1	1	1	6
75	Watches of Switzerland Group plc	1	1	1	1	1	1	6
76	Waterstones Booksellers Limited	1	1	1	0	0	1	4
77	WH Smith plc	1	1	1	1	1	1	6
78	Whitbread	1	1	1	1	1	1	6
79	Wickes group	1	1	1	1	1	1	6
80	Green Britain Group	1	1	1	1	1	1	6

Appendix C. Business Structure Disclosures

	Company name	*Sector and core activities*	*Corporate structure and group relationships*	*Geographical operations*	*Supply chain mapping*	*Supplier engagement and relationships*	*Workforce compositi on*
1	ABI Interiors (UK) Limited	1	1	1	1	1	1
2	Aldi Stores Limited	1	1	1	1	1	1
3	Amer Sports UK Limited	1	1	1	1	1	0
4	AO World plc	1	1	1	1	1	1
5	Apple UK Limited	1	1	1	1	1	1
6	Asda Stores Limited	1	1	1	1	1	1
7	ASOS plc	1	1	1	1	1	1
8	Associated British Foods plc	1	1	1	1	1	1
9	Baker Hughs Company (UK)	1	1	1	1	1	1
10	Boohoo Group plc	1	1	1	1	1	1
11	Booker Group	1	1	1	1	1	1
12	British Telecommunicati ons Group	1	1	1	1	1	1
13	Burberry Group plc	1	1	1	1	1	1
14	Casio Electronics Co. Limited (UK)	1	1	1	1	1	1
15	Co-operative Group Limited	1	1	1	1	1	1
16	Currys plc	1	1	1	1	1	1
17	Damartex UK Limited	1	1	1	1	1	1
18	De Beers UK Limited	1	1	1	1	1	1
19	Decathlon Group Limited (UK)	1	1	1	1	1	1
20	Denby Holdings Ltd	1	1	1	1	0	1
21	DFS Furniture plc	1	1	1	1	1	1
22	Dreams Limited	1	1	1	1	1	1
23	Dunelm Group plc	1	1	1	1	1	1
24	Frasers Group plc	1	1	1	1	1	1
25	Freemans Public Limited Company	1	1	1	1	1	1

26	Gregory Distribution Limited	1	1	1	1	1	1
27	H&M Hennes & Mauritz UK Limited	1	1	1	1	1	1
28	Halfords Group plc	1	1	1	1	1	1
29	Hamleys of London Limited	1	1	1	0	1	0
30	Harry Corry Interiors Ltd	1	1	1	1	1	1
31	HH Global Limited	1	1	1	1	1	1
32	IKEA Limited	1	1	1	1	1	1
33	Imperial Brands plc	1	1	1	1	1	1
34	Inditex Group (Zara UK)	1	1	1	1	1	1
35	J.H. Leeke and Sons Limited	1	1	1	0	1	0
36	JD Sports Fashion plc	1	1	0	0	0	0
37	John Lewis Partnership plc	1	1	1	1	1	1
38	Kettle Foods Ltd	1	1	1	1	1	1
39	Kingfisher plc	1	1	1	1	1	1
40	LEGO Company Limited (UK)	1	1	1	1	1	1
41	Lenovo Technology (United Kingdom) Limited	1	1	1	1	1	1
42	Lidl Great Britain Limited	1	1	1	1	1	1
43	Marks and Spencer Group plc	1	1	1	1	1	1
44	Matalan Retail Limited	1	1	1	1	1	1
45	Maxell Europe Limited	1	1	1	1	1	1
46	McDonald's Restaurants	1	1	1	1	1	1
47	Mitsubishi Corporation (UK)	1	1	1	1	1	1
48	Mountain Warehouse International Ltd	1	1	1	1	1	1

49	Mulberry Group plc	1	1	1	1	1	1
50	Müller UK & Ireland Group LLP	1	1	1	1	1	1
51	Nestlé UK Ltd	1	1	1	1	1	1
52	New Look Retailers Limited	1	1	1	1	1	1
53	Next plc	1	1	1	1	1	1
54	Nikon UK Ltd (Nikon Group)	1	1	1	1	1	1
55	Ocado Retail Limited	1	1	1	1	1	1
56	Pentland Brands Limited	1	1	1	1	1	1
57	Pets at Home Group plc	1	1	1	1	1	1
58	Prada Retail UK Limited	1	1	1	1	1	1
59	River Island Clothing Co. Limited	1	1	1	1	1	1
60	Robert Bosch UK Holdings Limited	1	1	1	0	1	0
61	Roland Europe Group Limited	1	1	0	0	0	0
62	Sainsbury’s Supermarkets Ltd	1	1	1	1	1	1
63	Samsung Electronics (UK) Limited	1	1	1	1	1	1
64	Stuart Peters Limited	1	1	1	1	1	0
65	Ted Baker Holdings Limited	1	1	1	1	1	1
66	Tempur UK Limited	1	1	1	0	1	0
67	Tesco plc	1	1	1	1	1	1
68	Thatchers Cider Company Limited	1	1	1	1	1	1
69	The Body Shop International Limited	1	1	1	1	1	1
70	The Very Group Limited	1	1	1	1	1	1

71	The Walt Disney Company Limited	1	1	1	1	1	0
72	Unilever plc	1	1	1	1	1	1
73	Valeo Service UK Limited	1	1	1	0	1	0
74	Volvo Car UK Limited	1	1	1	1	1	1
75	Watches of Switzerland Group plc	1	1	1	1	1	1
76	Waterstones Booksellers Limited	1	0	1	0	0	0
77	WH Smith plc	1	1	1	1	1	1
78	Whitbread	1	1	1	1	1	1
79	Wickes group	1	1	0	1	1	1
80	Green Britain Group Limited	1	1	0	0	0	0

Appendix D. Policy Commitment Disclosures

	Company name	*Human Rights Leadership*	*Internal Policies*	*Supplier Policies*	*Recruitment Policies*	*International standards*	*Mechanim to monitor compliance*
1	ABI Interiors (UK) Limited	1	0	0	0	1	1
2	Aldi Stores Limited	1	1	1	1	1	1
3	Amer Sports UK Limited	1	1	1	1	1	1
4	AO World plc	1	1	1	1	1	1
5	Apple UK Limited	1	1	1	1	1	1
6	Asda Stores Limited	1	1	1	1	0	1
7	ASOS plc	1	1	1	1	1	1
8	Associated British Foods plc	1	1	1	1	1	1
9	Baker Hughs Company (UK)	1	1	1	1	1	1
10	Boohoo Group plc	1	1	1	1	0	1
11	Booker Group	1	1	1	1	0	1
12	British Telecommunications Group	1	1	1	1	0	1
13	Burberry Group plc	1	1	1	1	1	1
14	Casio Electronics Co. Limited (UK)	1	1	1	1	0	1
15	Co-operative Group Limited	1	1	1	1	0	1
16	Currys plc	1	1	1	1	0	1
17	Damartex UK Limited	1	1	1	1	0	1
18	De Beers UK Limited	1	1	1	1	0	1
19	Decathlon Group Limited (UK)	1	1	1	1	0	1
20	Denby Holdings Ltd	1	1	1	1	0	1
21	DFS Furniture plc	1	1	1	1	0	1
22	Dreams Limited	1	1	1	0	0	1
23	Dunelm Group plc	1	1	1	0	1	1
24	Frasers Group plc	1	1	1	1	0	1
25	Freemans Public Limited Company	1	1	1	1	0	1
26	Gregory Distribution Limited	0	1	1	0	0	1
27	H&M Hennes & Mauritz UK Limited	1	1	1	1	1	1
28	Halfords Group plc	1	1	1	0	1	1
29	Hamleys of London Limited	1	0	1	0	0	1
30	Harry Corry Interiors Ltd	1	1	1	0	0	1
31	HH Global Limited	1	1	1	1	1	1
32	IKEA Limited	1	1	1	1	1	1
33	Imperial Brands plc	1	1	1	0	1	1

34	Inditex Group (Zara UK)	1	1	1	0	1	1
35	J.H. Leeke and Sons Limited	1	1	1	0	0	1
36	JD Sports Fashion plc	1	1	1	1	1	1
37	John Lewis Partnership plc	1	1	1	1	1	1
38	Kettle Foods Ltd	1	1	1	0	1	1
39	Kingfisher plc	1	1	1	0	1	1
40	LEGO Company Limited (UK)	1	1	1	1	1	1
41	Lenovo Technology (United Kingdom) Limited	1	1	1	0	1	1
42	Lidl Great Britain Limited	1	1	1	1	1	1
43	Marks and Spencer Group plc	1	1	1	1	1	1
44	Matalan Retail Limited	1	1	1	0	1	1
45	Maxell Europe Limited	1	1	0	0	0	1
46	McDonald's Restaurants	1	1	1	1	1	1
47	Mitsubishi Corporation (UK activities)	1	1	1	0	1	1
48	Mountain Warehouse International Ltd	1	1	1	0	1	1
49	Mulberry Group plc	1	1	1	0	1	1
50	Müller UK & Ireland Group LLP	1	1	1	0	1	1
51	Nestlé UK Ltd	1	1	1	1	1	1
52	New Look Retailers Limited	1	1	1	0	1	1
53	Next plc	1	1	1	0	1	1
54	Nikon UK Ltd (Nikon Group)	1	1	1	0	1	1
55	Ocado Retail Limited	1	1	1	0	1	1
56	Pentland Brands Limited	1	1	1	0	1	1
57	Pets at Home Group plc	1	1	1	1	1	1
58	Prada Retail UK Limited	1	1	1	0	1	1

59	River Island Clothing Co. Limited	1	1	1	1	1	1
60	Robert Bosch UK Holdings Limited	0	1	1	0	1	0
61	Roland Europe Group Limited	0	1	1	1	1	1
62	Sainsbury's Supermarkets Ltd	1	1	1	1	1	1
63	Samsung Electronics (UK) Limited	1	1	1	1	1	1
64	Stuart Peters Limited	0	1	1	1	1	1
65	Ted Baker Holdings Limited	1	1	1	1	1	1
66	Tempur UK Limited	0	1	1	0	1	1
67	Tesco plc	1	1	1	1	1	1
68	Thatchers Cider Company Limited	1	1	1	1	0	1
69	The Body Shop International Limited	1	1	1	1	1	1
70	The Very Group Limited	1	1	1	1	1	1
71	The Walt Disney Company Limited	1	1	1	1	1	1
72	Unilever plc	1	1	1	1	1	1
73	Valeo Service UK Limited	1	1	1	1	1	1
74	Volvo Car UK Limited	1	1	1	1	1	1
75	Watches of Switzerland Group plc	1	1	1	1	1	1
76	Waterstones Booksellers Limited	1	1	1	1	0	1
77	WH Smith plc	1	1	1	1	1	1
78	Whitbread	1	1	1	1	1	1
79	Wickes group	1	1	1	1	1	1
80	Green Britain Group Limited	0	1	1	1	0	1

Appendix E. Due Diligence Disclosures

	Company name	*Pre-assessment*	*Contract provisions*	*Supplier monitoring*	*Grievance mechanism*	*Stakeholder engagement*	*Corrective action plans*
1	ABI Interiors (UK) Limited	1	0	1	0	1	1
2	Aldi Stores Limited	1	1	1	1	1	
3	Amer Sports UK Limited	1	0	1	0	1	1
4	AO World plc	1	1	1	1	0	1
5	Apple UK Limited	1	1	1	1	1	1
6	Asda Stores Limited	1	0	1	1	1	1
7	ASOS plc	1	1	1	1	1	1
8	Associated British Foods plc	1	1	1	1	1	1
9	Baker Hughs Company (UK)	1	1	1	1	1	1
10	Boohoo Group plc	1	1	1	1	1	1
11	Booker Group	1	1	1	1	1	1
12	British Telecommunications Group	1	1	1	1	1	1
13	Burberry Group plc	1	1	1	1	1	1
14	Casio Electronics Co. Limited (UK)	0	0	1	0	0	0
15	Co-operative Group Limited	1	1	1	1	1	1
16	Currys plc	1	1	1	1	1	1
17	Damartex UK Limited	1	1	1	1	1	0
18	De Beers UK Limited	1	1	1	1	1	1
19	Decathlon Group Limited (UK)	1	1	1	1	1	1
20	Denby Holdings Ltd	1	1	1	0	0	1
21	DFS Furniture plc	1	1	1	1	1	1
22	Dreams Limited	1	1	1	0	1	1
23	Dunelm Group plc	1	1	1	1	1	1
24	Frasers Group plc	1	0	1	0	0	0

25	Freemans Public Limited Company	1	1	1	0	1	1
26	Gregory Distribution Limited	1	1	1	0	1	1
27	H&M Hennes & Mauritz UK Limited	1	1	1	1	1	1
28	Halfords Group plc	1	1	1	1	1	1
29	Hamleys of London Limited	1	1	0	0	0	0
30	Harry Corry Interiors Ltd	1	1	1	0	1	1
31	HH Global Limited	1	1	1	0	1	0
32	IKEA Limited	1	1	1	0	1	1
33	Imperial Brands plc	1	1	1	1	1	1
34	Inditex Group (Zara UK)	1	1	1	1	1	1
35	J.H. Leeke and Sons Limited	0	1	0	0	0	0
36	JD Sports Fashion plc	1	1	1	1	1	1
37	John Lewis Partnership plc	1	1	1	1	1	1
38	Kettle Foods Ltd	1	1	1	0	0	1
39	Kingfisher plc	1	1	1	1	1	1
40	LEGO Company Limited (UK)	1	1	1	1	1	1
41	Lenovo Technology (United Kingdom) Limited	1	1	1	0	1	1
42	Lidl Great Britain Limited	1	1	1	1	1	1
43	Marks and Spencer Group plc	1	1	1	1	1	1
44	Matalan Retail Limited	1	1	1	1	1	1
45	Maxell Europe Limited	0	0	0	0	0	0
46	McDonald's Restaurants Limited (UK)	1	1	1	1	1	1
47	Mitsubishi Corporation (UK activities)	1	1	1	1	1	0
48	Mountain Warehouse International Ltd	1	1	1	1	1	1

49	Mulberry Group plc	1	1	1	1	1	1
50	Müller UK & Ireland Group LLP	1	1	1	1	1	1
51	Nestlé UK Ltd	1	1	1	1	1	1
52	New Look Retailers Limited	1	1	1	1	1	1
53	Next plc	1	1	1	1	1	1
54	Nikon UK Ltd (Nikon Group)	1	1	1	1	1	1
55	Ocado Retail Limited	1	1	1	1	1	1
56	Pentland Brands Limited	1	1	1	1	1	1
57	Pets at Home Group plc	1	1	1	1	1	1
58	Prada Retail UK Limited	1	1	1	1	1	1
59	River Island Clothing Co. Limited	1	1	1	1	1	1
60	Robert Bosch UK Holdings Limited	0	0	0	0	1	0
61	Roland Europe Group Limited	1	1	0	1	1	0
62	Sainsbury’s Supermarkets Ltd	1	1	1	1	1	1
63	Samsung Electronics (UK) Limited	1	1	1	1	1	1
64	Stuart Peters Limited	1	1	1	0	1	1
65	Ted Baker Holdings Limited	1	1	1	1	1	1
66	Tempur UK Limited	0	1	1	1	0	0
67	Tesco plc	1	1	1	1	1	1
68	Thatchers Cider Company Limited	1	1	1	1	1	1
69	The Body Shop International Limited	1	1	1	1	1	1
70	The Very Group Limited	1	1	1	1	1	1
71	The Walt Disney Company Limited	1	1	1	1	1	1

72	Unilever plc	1	1	1	1	1	1
73	Valeo Service UK Limited	1	1	1	1	1	0
74	Volvo Car UK Limited	1	1	1	1	1	1
75	Watches of Switzerland Group plc	1	1	1	1	1	1
76	Waterstones Booksellers Limited	1	1	0	1	0	0
77	WH Smith plc	1	1	1	1	1	1
78	Whitbread	1	1	1	1	1	1
79	Wickes group	1	1	1	1	1	1
80	Green Britain Group Limited	1	0	0	1	0	0

Appendix F. Risk Assesment Disclosures

	Company name	*Risk assessment statement*	*Details of risk assessment*	*Traceability*	*Suppliers risk assessment*	*Details of supplier's risk assessment*	*Stakeholder engagement*
1	ABI Interiors (UK) Limited	1	1	1	1	1	0
2	Aldi Stores Limited	1	1	1	1	1	1
3	Amer Sports UK Limited	1	1	1	1	1	1
4	AO World plc	1	0	0	1	0	0
5	Apple UK Limited	1	1	1	1	1	1
6	Asda Stores Limited	1	1	1	1	1	1
7	ASOS plc	1	1	1	1	1	1
8	Associated British Foods plc	1	1	1	1	1	1
9	Baker Hughs Company (UK)	1	1	0	1	1	1
10	Boohoo Group plc	1	1	1	1	1	1
11	Booker Group	1	1	0	1	1	0
12	British Telecommunications Group	1	1	0	1	1	1
13	Burberry Group plc	1	1	1	1	1	1
14	Casio Electronics Co. Limited (UK)	1	1	0	1	1	0
15	Co-operative Group Limited	1	1	1	1	1	1
16	Currys plc	1	1	0	1	1	1
17	Damartex UK Limited	1	1	1	1	1	1
18	De Beers UK Limited	1	1	1	1	1	1
19	Decathlon Group Limited (UK)	1	1	1	1	1	1
20	Denby Holdings Ltd	1	0	0	1	0	0
21	DFS Furniture plc	1	1	0	1	1	1
22	Dreams Limited	1	1	1	1	1	1
23	Dunelm Group plc	1	1	1	1	1	1

24	Frasers Group plc	1	1	0	1	0	0
25	Freemans Public Limited Company	1	1	0	1	0	0
26	Gregory Distribution Limited	1	0	0	1	0	0
27	H&M Hennes & Mauritz UK Limited	1	1	1	1	1	1
28	Halfords Group plc	1	1	1	1	1	1
29	Hamleys of London Limited	1	0	0	1	0	0
30	Harry Corry Interiors Ltd	1	1	0	1	1	0
31	HH Global Limited	1	0	0	1	0	0
32	IKEA Limited	1	1	1	1	1	1
33	Imperial Brands plc	1	1	1	1	1	1
34	Inditex Group (Zara UK)	1	1	1	1	1	1
35	J.H. Leeke and Sons Limited	0	0	0	0	0	0
36	JD Sports Fashion plc	1	1	1	1	1	0
37	John Lewis Partnership plc	1	1	1	1	1	1
38	Kettle Foods Ltd	1	1	0	1	1	0
39	Kingfisher plc	1	1	1	1	1	1
40	LEGO Company Limited (UK)	1	1	1	1	1	1
41	Lenovo Technology (United Kingdom) Limited	1	1	1	1	1	0
42	Lidl Great Britain Limited	1	1	0	1	1	1
43	Marks and Spencer Group plc	1	1	1	1	1	1
44	Matalan Retail Limited	1	1	0	1	1	0
45	Maxell Europe Limited	1	0	0	0	0	0
46	McDonald's Restaurants Limited (UK)	1	1	1	1	1	1
47	Mitsubishi Corporation (UK activities)	1	1	1	1	1	1

48	Mountain Warehouse International Ltd	1	1	1	1	1	1
49	Mulberry Group plc	1	1	1	1	1	1
50	Müller UK & Ireland Group LLP	1	1	0	1	1	1
51	Nestlé UK Ltd	1	1	1	1	1	1
52	New Look Retailers Limited	1	1	1	1	1	1
53	Next plc	1	1	1	1	1	1
54	Nikon UK Ltd (Nikon Group)	1	1	1	1	1	1
55	Ocado Retail Limited	1	1	1	1	1	1
56	Pentland Brands Limited	1	1	1	1	1	1
57	Pets at Home Group plc	1	1	1	1	1	1
58	Prada Retail UK Limited	1	1	1	1	1	1
59	River Island Clothing Co. Limited	1	1	1	1	1	1
60	Robert Bosch UK Holdings Limited	0	0	0	1	0	0
61	Roland Europe Group Limited	1	0	0	1	0	0
62	Sainsbury’s Supermarkets Ltd	1	1	1	1	1	1
63	Samsung Electronics (UK) Limited	1	1	1	1	1	1
64	Stuart Peters Limited	1	1	1	1	1	1
65	Ted Baker Holdings Limited	1	1	1	1	1	1
66	Tempur UK Limited	1	0	0	1	0	0
67	Tesco plc	1	1	1	1	1	1
68	Thatchers Cider Company Limited	1	1	1	1	1	1
69	The Body Shop International Limited	1	1	1	1	1	1
70	The Very Group Limited	1	1	1	1	1	1

71	The Walt Disney Company Limited	1	1	1	1	1	1
72	Unilever plc	1	1	1	1	1	1
73	Valeo Service UK Limited	1	0	0	0	0	0
74	Volvo Car UK Limited	1	1	0	1	1	1
75	Watches of Switzerland Group plc	1	0	0	1	0	0
76	Waterstones Booksellers Limited	1	0	0	1	0	0
77	WH Smith plc	1	1	0	1	1	0
78	Whitbread Group	1	1	1	1	1	1
79	Wickes group	1	1	1	1	1	1
80	Green Britain Group Limited	1	0	0	1	0	0

Appendix G. Effectiveness Disclosures

	Company	*Measurement method*	*Results of measurement*	*Business decisions by the results*	*Reviews progress against KPIs & revises*	*Results of corrective actions plan*	*Results of grievances*
1	ABI Interiors (UK) Limited	1	0	0	0	0	0
2	Aldi Stores Limited	1	1	1	1	1	1
3	Amer Sports UK Limited	0	0	0	0	0	0
4	AO World plc	1	1	1	1	1	1
5	Apple UK Limited	1	1	1	1	1	1
6	Asda Stores Limited	1	1	1	1	1	1
7	ASOS plc	1	1	0	0	1	1
8	Associated British Foods plc	1	1	0	1	1	1
9	Baker Hughs Company (UK)	1	1	1	0	1	0
10	Boohoo Group plc	1	1	0	0	1	1
11	Booker Group	1	1	0	1	1	0
12	British Telecommunications Group	1	1	1	1	1	1
13	Burberry Group plc	1	1	1	1	1	1
14	Casio Electronics Co. Limited (UK)	1	1	0	1	1	0
15	Co-operative Group Limited	1	1	1	1	1	1
16	Currys plc	1	1	1	1	1	1
17	Damartex UK Limited	1	1	0	1	0	0
18	De Beers UK Limited	1	1	1	1	1	1
19	Decathlon Group Limited (UK)	1	1	1	1	1	1
20	Denby Holdings Ltd	0	0	0	0	0	0
21	DFS Furniture plc	1	1	1	1	1	0
22	Dreams Limited	1	1	1	1	1	1
23	Dunelm Group plc	1	1	1	1	1	1

24	Frasers Group plc	0	0	0	0	0	0
25	Freemans Public Limited Company	0	1	0	1	0	0
26	Gregory Distribution Limited	0	0	0	0	0	0
27	H&M Hennes & Mauritz UK Limited	1	1	1	1	1	1
28	Halfords Group plc	1	1	1	1	0	1
29	Hamleys of London Limited	0	0	0	0	0	0
30	Harry Corry Interiors Ltd	0	0	1	0	0	0
31	HH Global Limited	1	1	1	1	1	1
32	IKEA Limited	1	1	1	1	1	1
33	Imperial Brands plc	1	1	1	1	1	1
34	Inditex Group (Zara UK)	1	1	1	1	1	1
35	J.H. Leeke and Sons Limited	0	0	0	0	0	0
36	JD Sports Fashion plc	1	1	0	1	1	0
37	John Lewis Partnership plc	1	1	0	1	1	1
38	Kettle Foods Ltd	1	1	0	1	0	1
39	Kingfisher plc	1	1	0	1	0	1
40	LEGO Company Limited (UK)	1	1	0	1	1	1
41	Lenovo Technology (United Kingdom) Limited	1	1	0	1	0	1
42	Lidl Great Britain Limited	1	1	0	1	1	1
43	Marks and Spencer Group plc	1	1	1	1	1	1
44	Matalan Retail Limited	1	1	1	1	0	1
45	Maxell Europe Limited	0	0	1	0	0	0
46	McDonald's Restaurants Limited (UK)	1	1	1	1	1	1
47	Mitsubishi Corporation (UK activities)	1	1	1	1	1	1

48	Mountain Warehouse International Ltd	1	1	1	1	1	1
49	Mulberry Group plc	1	0	1	1	1	0
50	Müller UK & Ireland Group LLP	1	0	1	1	1	0
51	Nestlé UK Ltd	1	1	1	1	1	1
52	New Look Retailers Limited	1	1	1	1	1	1
53	Next plc	1	1	1	1	1	1
54	Nikon UK Ltd (Nikon Group)	1	1	1	1	1	1
55	Ocado Retail Limited	1	1	1	1	1	1
56	Pentland Brands Limited	1	1	1	1	1	1
57	Pets at Home Group plc	1	1	1	1	1	1
58	Prada Retail UK Limited	1	1	1	1	1	1
59	River Island Clothing Co. Limited	1	1	1	1	1	1
60	Robert Bosch UK Holdings Limited	0	0	0	0	0	0
61	Roland Europe Group Limited	0	0	1	0	0	0
62	Sainsbury's Supermarkets Ltd	1	1	1	1	1	1
63	Samsung Electronics (UK) Limited	1	1	1	1	1	1
64	Stuart Peters Limited	1	0	1	0	0	1
65	Ted Baker Holdings Limited	1	1	1	1	1	1
66	Tempur UK Limited	0	0	1	0	0	0
67	Tesco plc	1	1	1	1	1	1
68	Thatchers Cider Company Limited	1	0	1	0	1	0
69	The Body Shop International Limited	1	1	0	0	1	1
70	The Very Group Limited	1	1	0	1	1	0

71	The Walt Disney Company Limited	1	1	1	1	1	1
72	Unilever plc	1	1	1	1	1	1
73	Valeo Service UK Limited	1	1	0	1	1	0
74	Volvo Car UK Limited	1	1	0	1	1	0
75	Watches of Switzerland Group plc	0	0	0	0	0	0
76	Waterstones Booksellers Limited	0	0	0	0	0	0
77	WH Smith plc	1	1	1	1	0	1
78	Whitbread	1	1	1	1	1	1
79	Wickes group	1	1	1	1	1	1
80	Green Britain Group Limited	0	0	0	0	0	0

Appendix H. Training Disclosures

	Company name	*Training on company policies and standards*	*Bespoke training*	*Supplier training*	*Training plans*	*Frequency*	*Performance*
1	ABI Interiors (UK) Limited	1	0	0	1	0	0
2	Aldi Stores Limited	1	1	1	1	1	1
3	Amer Sports UK Limited	1	1	1	1	1	0
4	AO World plc	1	0	0	1	1	0
5	Apple UK Limited	1	1	1	1	1	1
6	Asda Stores Limited	1	1	1	1	1	1
7	ASOS plc	1	1	1	1	1	1
8	Associated British Foods plc	1	1	1	1	1	1
9	Baker Hughs Company (UK)	1	1	0	0	0	0
10	Boohoo Group plc	1	1	1	0	0	0
11	Booker Group	1	0	0	0	1	0
12	British Telecommunications Group	1	1	0	1	1	1
13	Burberry Group plc	1	1	1	1	1	1
14	Casio Electronics Co. Limited (UK)	1	0	0	0	1	0
15	Co-operative Group Limited	1	1	1	1	1	1
16	Currys plc	1	1	0	1	1	0
17	Damartex UK Limited	1	1	0	1	0	0
18	De Beers UK Limited	1	1	1	1	1	1
19	Decathlon Group Limited (UK)	1	1	1	1	1	1
20	Denby Holdings Ltd	1	0	0	0	0	0
21	DFS Furniture plc	1	1	0	1	1	0
22	Dreams Limited	1	1	0	1	1	1

23	Dunelm Group plc	1	1	1	1	1	1
24	Frasers Group plc	1	0	0	1	1	0
25	Freemans Public Limited Company	1	0	1	1	0	0
26	Gregory Distribution Limited	1	0	0	1	0	0
27	H&M Hennes & Mauritz UK Limited	1	1	1	1	1	1
28	Halfords Group plc	1	0	0	1	0	1
29	Hamleys of London Limited	1	0	0	1	0	0
30	Harry Corry Interiors Ltd	1	0	0	1	1	0
31	HH Global Limited	1	1	1	1	1	1
32	IKEA Limited	1	1	1	1	1	1
33	Imperial Brands plc	1	1	1	1	1	1
34	Inditex Group (Zara UK)	1	1	1	1	1	1
35	J.H. Leeke and Sons Limited	0	0	0	0	0	0
36	JD Sports Fashion plc	1	1	0	1	1	0
37	John Lewis Partnership plc	1	1	0	1	1	1
38	Kettle Foods Ltd	1	0	0	1	1	1
39	Kingfisher plc	1	1	1	1	1	0
40	LEGO Company Limited (UK)	1	1	1	1	1	0
41	Lenovo Technology (United Kingdom) Limited	1	0	1	0	0	0
42	Lidl Great Britain Limited	1	1	1	1	1	0
43	Marks and Spencer Group plc	1	1	1	1	1	1
44	Matalan Retail Limited	1	0	0	1	1	1
45	Maxell Europe Limited	1	0	0	0	1	0
46	McDonald's Restaurants Limited (UK)	1	1	1	1	1	1
47	Mitsubishi Corporation (UK activities)	1	1	1	1	1	1

48	Mountain Warehouse International Ltd	1	1	1	1	1	1
49	Mulberry Group plc	1	1	0	1	1	0
50	Müller UK & Ireland Group LLP	1	1	0	1	1	0
51	Nestlé UK Ltd	1	1	1	1	1	1
52	New Look Retailers Limited	1	1	1	1	1	1
53	Next plc	1	1	1	1	1	1
54	Nikon UK Ltd (Nikon Group)	1	1	1	1	1	1
55	Ocado Retail Limited	1	1	1	1	1	1
56	Pentland Brands Limited	1	1	1	1	1	1
57	Pets at Home Group plc	1	1	1	1	1	1
58	Prada Retail UK Limited	1	1	1	1	1	1
59	River Island Clothing Co. Limited	1	1	1	1	1	1
60	Robert Bosch UK Holdings Limited	0	0	0	0	0	0
61	Roland Europe Group Limited	1	0	0	1	0	0
62	Sainsbury's Supermarkets Ltd	1	1	1	1	1	1
63	Samsung Electronics (UK) Limited	1	1	1	1	1	1
64	Stuart Peters Limited	1	0	1	0	0	0
65	Ted Baker Holdings Limited	1	1	1	1	1	1
66	Tempur UK Limited	0	0	0	0	0	0
67	Tesco plc	1	1	1	1	1	1
68	Thatchers Cider Company Limited	1	0	0	1	1	0
69	The Body Shop International Limited	1	1	1	0	0	0
70	The Very Group Limited	0	0	0	0	0	0

71	The Walt Disney Company Limited	1	1	1	1	1	1
72	Unilever plc	1	1	1	1	1	1
73	Valeo Service UK Limited	1	0	0	0	0	0
74	Volvo Car UK Limited	1	0	1	0	1	0
75	Watches of Switzerland Group plc	1	0	0	0	0	0
76	Waterstones Booksellers Limited	1	0	0	0	0	0
77	WH Smith plc	1	1	0	1	1	0
78	Whitbread	1	1	1	1	1	1
79	Wickes group	1	1	1	1	1	1
80	Green Britain Group Limited	1	0	0	1	0	0

Appendix I. List of FTSE-Listed Companies

1	AO World plc
2	ASOS plc
3	Associated British Foods plc
4	Boohoo Group plc
5	British Telecommunications plc
6	Burberry Group plc
7	Currys plc
8	DFS Furniture plc
9	Dunelm Group plc
10	Frasers Group plc
11	Halfords Group plc
12	Imperial Brands plc
13	JD Sports Fashion plc
14	Kingfisher plc
15	Marks & Spencer Group plc
16	Mulberry Group plc
17	Next plc
18	Ocado Group plc
19	Pets at Home Group plc
20	Tesco plc
21	Unilever plc UK
22	Watched of Switzerland Group plc
23	Whitbread Group plc
24	Wickes Group plc

Appendix J. Final Coding Framework

Code Name	Quote
Assessment Tools	"tool", "framework", "methodology", "risk tool", "assessment tool", "assessment framework".
Awareness Campaigns	"awareness", "campaign", "communication", "capacity building", "public awareness", "engagement".
Company structure	"organisation", "subsidiary", "operation", "structure", "hierarchy", "management".
Due diligence processes	"due diligence", "supplier audit", "monitoring", "inspection", "supplier audit", "monitoring".
Effectiveness and Impact Measures	"impact", "effectiveness", "KPIs", "progress", "results", "monitoring of results".
Employee Training	"employee training", "staff training", "workshop", "awareness raising programme", "capacity building".
Global Standards Reference	"UN guidelines", "ILO standards", "ILO", "international standards", "global framework".
High Risk Areas	"high risk", "priority areas", "vulnerable regions", "risk geography", "supply chain risk".
Independent Assessments	"independent evaluation", "external review", "third-party evaluation", "external audit".
KPIs and Metrics	"key performance indicators", "KPIs", "metrics", "measurable results", "progress monitoring".
Modern Slavery Policy	"modern slavery policy", "political commitment", "anti-slavery statement", "policy framework".
Organisational Structure	"supply chain", "operations",

and Supply Chains	"subsidiaries", "first-tier suppliers", "supply network".
Policies Related to Modern Slavery	"modern slavery policy", "supply chain policy", "ethics policy", "compliance framework".
Policy Enforcement	"policy implementation", "compliance mechanism", "sanction", "enforcement procedure".
Progress Reporting	"progress reporting", "update", "progress monitoring", "annual progress", "results"
Risk Assessment and Management	"risk assessment", "risk evaluation", "risk identification", "risk mitigation plan", "risk management".
Risk Identification	"risk identification", "risk perception", "vulnerable suppliers", "emerging risk", "risk factors".
Risk Mitigation Strategies	"risk reduction", "action plan", "risk reduction", "risk mitigation", "prevention", "intervention".
Supplier Audits	"supplier audit", "audit process", "supplier review", "audit", "audit frequency".
Supplier Onboarding	"supplier onboarding", "due diligence process", "new suppliers", "partnership criteria".
Supplier Training	"supplier training", "partner awareness", "supplier education", "training"
Supply Chain Overview	"supply chain overview", "supply chain map", "supplier network", "operations map".
Third party verification	"third-party verification", "external verification", "certification", "audit", "compliance audit".
Training and Awareness Programs	“awareness program”, “training program,” “educational campaign”, “engagement initiative