



Business & Human Rights
Resource Centre

Trouble brewing

THE NEED FOR TRANSPARENCY
IN TEA SUPPLY CHAINS

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Executive summary

13 million workers who toil on tea plantations have suffered from endemic human rights abuses while the tea companies they pick for – some of the world’s largest and most profitable companies – have evaded responsibility. Unlike other sectors, the tea industry has a high degree of visibility over supply chains. Lead brands and retailers know where their tea comes from, but until now, haven’t made the information public. Without this information, workers don’t know where the tea they pick goes and efforts towards remediation for abuses from forced labour to gender-based violence stop at the estate instead of going up the chain to where most of the value lies.

The Business & Human Rights Resource Centre sought to address this gap by approaching 65 major companies with a request for them to disclose their supply chain details to be held centrally in the first Tea Transparency Tracker. The 17 companies which disclosed ranged from large multinational corporations and supermarkets to small family-owned companies sourcing just a few tonnes of tea, making it clear the only thing stopping companies from being transparent was their own commitment and willingness. Only 10 companies fully disclosed and just seven committed to full transparency in the future.

We also surveyed companies to understand how they approached human rights due diligence, with most companies that responded having a range of policies designed to protect worker rights. But hidden supply chains leave workers and rights-advocates in the dark – unable to independently verify if or how policies are being implemented until brands and retailers disclose where they source their tea.



disclosed details of their tea supply chain information, including **Twinings, Tetley, Bettys & Taylors, Ecotone (Clipper)** as well as supermarkets like **M&S** and **Tesco**

Companies which failed to disclose include **Teapigs, Sainsburys, Lidl** and **Jacobs Douwe Egberts**

3,177 facilities

are now listed on the world’s first **Tea Transparency Tracker**, where brands and retailers are linked directly to the factories and estates they source from

With legal cases mounting in courts for serious rights abuses and media exposés continuing, companies evade responsibility by insisting workers don't need to know where the tea they pick goes, even though this means they have no means of knowing the brands' standards for the treatment of workers in their supply chains. At the same time, tea brands also present themselves as ethical to their consumers, using certification or membership of ethically-oriented industry associations as a substitute for transparency and due diligence.

“ For many years the IUF's work to improve conditions on tea plantations was hampered by lack of transparency about source plantations. The BHRRC Tea Transparency Tracker is a real breakthrough, an important tool that will help us hold packers to account for the working conditions on the plantations supplying to them. The Tracker builds on work done by the UK NGO Traidcraft to pressure UK tea companies to provide their supplier lists. It was a significant step forward that the Tracker builds on.”

Sue Longley, General Secretary, IUF

Tea companies can capture close to 90%¹ of the value of tea, while tea workers receive just 1-2%,² with most earning well below a survivable living wage. Companies have the power to change this extraordinary inequality of power and wealth in supply chains by taking the first step and disclosing who picks their tea.

The voluntary nature of supply chain disclosure and the governance gap for the treatment of workers that has persisted is being increasingly challenged by workers and actively being responded to by States. From the increased use of import bans on goods produced with forced labour through the US Tariff Act to the imminent release of an EU mandatory human rights and environmental due diligence law, the tea sector is currently ill-equipped to comply with obligations if companies continue resisting even the most basic request for transparency.

Hiding supply chain information keeps dangerous and exploitative working conditions concealed and denies workers access to remedy or justice. It cements the inequality of power on estates by denying workers and their organisations the opportunity to raise violations of brands' codes of conduct for workers' protection with the brands themselves. Our research has shown transparency is urgent and immediately possible, and is a necessary first step to addressing persistent inequalities and abuses in tea supply chains.



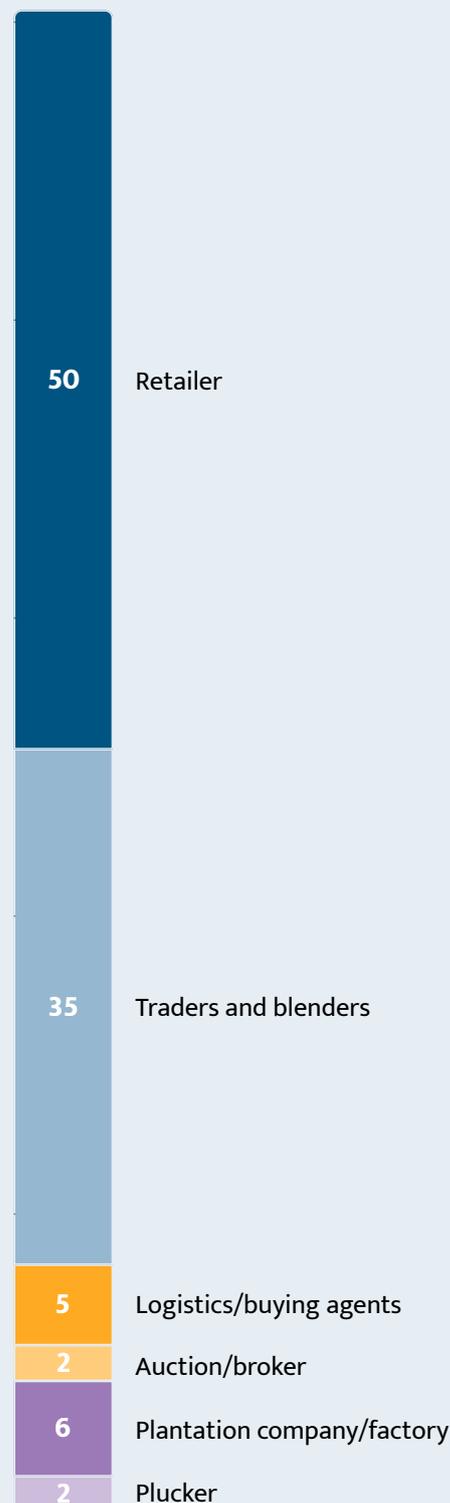
1. Introduction

The tea industry employs approximately [13 million workers](#) in 48 countries worldwide with a global retail value of more than USD 50 billion. It is India’s second largest employer and provides jobs for over [3.5 million people](#). There are many more invisibly employed or indirectly dependent on tea cultivation, particularly where working families live and work on large plantations, and the sector is considered high risk due to the prevalence of forced and child labour. Women constitute anywhere between [30-60%](#) of the total workforce engaged in tea production and are paid less than men within the sector. By controlling all aspects of workers’ lives on plantations, from housing to education and access to basic services like water and sanitation, plantation owners are able to withhold wages on any pretext and create conditions of indebtedness and bondage.

Tea plantation workers face poverty wage levels, endemic sexual violence and harassment, dangerous living and working conditions and a high incidence of forced labour, yet there has been little change at the sectoral level in spite of the dominance of well-resourced multinational corporations in the sector.

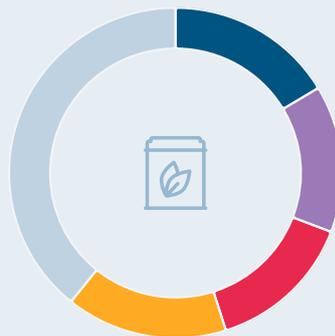
The tea industry is characterised by a high degree of concentrated corporate power and ownership, with an estimated [85% of global tea production](#) sold by multinational corporations which capture the lion’s share of profits due to the structure of the tea supply chain. Workers receive just 1-2% of the price of the tea, while retailers capture between 41-59%³ of the price consumers pay. Given the tea industry is highly vertically integrated compared with coffee or cocoa value chains, and some blenders and traders are also retailers (Typhoo, Bettys and Taylors and Twinings, among others), the value captured by companies which blend and sell directly to consumers can be nearly 90% of the price charged to the consumer. If they also own their own plantations this could reach 96% of the total value. Very few supply chains have similar levels of inequality in wage-share. According to one report, supermarkets and tea brands in the United States capture nearly 93% of the price consumers pay for black tea bags.⁴

Figure 1:
Share of total retail value



Source: Adapted from [Rosa Luxemburg Foundation, SOMO](#) and [War on Want](#) estimates

Figure 2:
Company shares of tea:
UK retail value 2020



Source: Euromonitor International's Report, "Passport: Tea in the United Kingdom", published in December 2020

The top four tea companies in the UK together account for more than 60% of total sales in the country⁵ with Unilever/ekaterra* (PG Tips, Lipton, Pukka etc.) and Tetley also dominating global tea sales. This translates to an extraordinary level of influence over other actors in the chain, including logistics companies, suppliers and intermediaries.⁶ Unilever/ekaterra*, the world's biggest tea company, buys 10% of the world's black tea alone.⁷

The tea industry in its current form is centuries-old, deeply embedded in a history of colonial profiteering and violence, where those affected by these violent practices are still seeking reparations.⁸ The buying side of the chain is highly concentrated, with few players and large volumes.⁹ Some of the world's biggest companies are making billions from tea sales, while the workers labouring under harsh working conditions to pick the tea we drink are barely making ends meet. This is also evident in how the supply chain is organised – blending, packaging and marketing/retailing are the most profitable parts of the chain, and largely conducted in the buying countries, while the least lucrative parts of the chain, i.e. growing and primary production, happen in production countries,¹⁰ with some exceptions.¹¹

Tea companies not only outsource production, they also outsource human rights due diligence, using certification bodies to monitor compliance with basic human rights on the plantations – even while certification bodies themselves insist that certification is not a substitute for [human rights due diligence](#). Yet evading accountability for harms to supply chain workers will become increasingly difficult. Recent drives for mandatory human rights due diligence legislation will enshrine in law the direct responsibility companies have to workers in their supply chains and, critically, will guarantee access to remedy when worker rights have been violated.

Marking International Tea Day this year, the [Director-General of the FAO](#) called for [greater transparency](#) in the sector to ensure sustainable practices throughout the tea supply chain. Publishing these lists is a necessary first step towards full accountability and liability for rights violations in tea value chains. Multiple benefits emerge from so doing: workers are provided a powerful tool to hold companies to account and assert their rights, consumers know where their tea is produced, and brands and retailers can unite to better understand the risks of labour abuses in their own supply chain and remediate them when identified.

Of the 65 companies we invited to participate, 17 companies (26%) disclosed in the template provided, allowing the establishment of the first Tea Transparency Tracker with a total of 3,177 bought-leaf factories and estates listed.

A worker in a blue hairnet and green face mask is working in a tea processing facility. The worker is wearing a dark green short-sleeved shirt and is focused on their task. The background shows a large industrial space with wooden tables, blue and yellow crates, and large windows. The lighting is bright, suggesting a well-lit indoor environment.

2. Enduring labour rights abuses in the tea sector

2.1 Forced labour

The ILO estimates there are [close to 25 million](#) people working in forced conditions worldwide, with agriculture accounting for [10% of all known cases of adults](#) trapped in forced labour. The tea industry as it is organised globally meets all the enabling conditions on the demand side¹² that could result in forced labour conditions for tea workers. A [study](#) on working conditions on tea plantations in Bangladesh noted how workers would engage family members in plucking, including children, in order to meet onerous plucking targets and earn enough to meet their basic needs. [Similar conditions](#) have been found in Rwanda and children are estimated to make up 15% of tea workers in Kenya. The US Department of Labor and civil society groups, like [Anti-Slavery International](#) and the International Labor Rights Forum, have identified the use of forced and/or child labour in the tea industries of Kenya, Malawi, Rwanda, Tanzania, Uganda, Vietnam and India, to name a few. Forced labour conditions have also been found in the tea sectors in [Bangladesh](#), [Sri Lanka](#), and [China](#), clearly indicating the endemic nature of unacceptable working conditions globally.

A 2018 study by researchers at the University of Sheffield, called the ‘Global Business of Forced Labour’, showed how [poor sourcing practices](#) by tea buyers, such as low prices paid to suppliers to capture higher profits, is driving under-payment of wages and cost-cutting on basic services, creating “a strong and systemic business ‘demand’ for cheap and forced labour”. The [2021 Trafficking in Person Report](#) from the US Department of State mentions how tea estates in Assam are continuing to trap workers in bonded labour arrangements by using unreasonable deductions for expenditures, such that 37% of workers had a negative daily income and were indebted to their employers.

2.2 Non-payment of living wages

Wages in the tea sector remain starkly below living wage levels. For example, in Assam the wage for tea workers is just 20% of the living wage required to meet a worker's [basic needs](#). While living wages seem a distant reality for tea workers, compliance with even legal minimum wage guidelines continue to be an issue in the tea sector. A [recent survey conducted by the ILO](#) on wages and working conditions in the tea industry estimated that in Indonesia, 93% of employees had earnings below minimum wages. In India and Vietnam, respectively, 66% and 49% of workers were estimated to be earning below minimum wages – which themselves fall far short of the wage needed to live in dignity. In all three countries, average tea wages were among the lowest in the agricultural sector. Gender discrimination in pay is common – as [women make up the majority of the tea plucking workforce](#), tea pickers are paid less than factory workers and the [gender pay gap](#) in the tea sector can be as high as 50%.

The tea sector is rife with poor employment practices to extract higher profits by lowering the costs of labour. For example, [one recent study](#) noted “piece rates per kilogramme of tea have remained unchanged at USD0.15 since the inception of certification in the 1990s”. Instead of paying additional money for overtime, [plucking targets for workers are increased to drive up profits](#), without a corresponding increase in wages. Even minimum wages can be tied to workers meeting [certain quotas per day](#), which can make workers' income [insecure and variable](#) and have an adverse impact on [their health](#). Workers who live on the plantations are in a sense a “captive workforce” – the estate owner provides all the services and amenities they deem essential or as agreed under law and can make [unreasonable deductions](#) from the workers' pay for these services.

2.3 Gender-based violence

Sexual violence has persisted in plantations around the world, occurring at some of the highest levels in the agricultural industry. According to a recent Action Aid report, [over 90%](#) of women working in the tea sector in Kenya are estimated to have been affected by sexual or physical violence in the workplace. Another study noted at least [one in two women](#) have experienced gender-based violence in the tea sector in Sri Lanka. Retaliation for speaking out – such as losing their jobs or having their pay docked, or inaction by employers – can discourage women from reporting these cases. In a study conducted by [SOMO](#), a worker noted how “*sexual harassment is a serious problem because all the supervisors are men, some of them want you to go beyond your work obligations and satisfy their sexual needs and if you don't do that, they fake other charges against you or give you too much work or allocate you lonely or dangerous plucking zones.*”¹³ According to recent claims filed by women workers [against tea supplier Lujeri in Malawi](#) and its parent company PGI, the company had allegedly failed to protect them from sexual violence, including cases of sexual harassment, sexual assault, coerced sexual relations and discrimination. The company reportedly supplied tea to many leading tea buyers – Tetley, Typhoo, Unilever/ekaterra*, Ringtons and Bettys and Taylors, among others.

2.4 Freedom of association

The tea sector has a remarkably poor record when it comes to freedom of association. Estate owners are able to have unchecked influence on the wages of workers and limit freedom of association in the sector, showing preference for unions which actively collaborate with them to keep working standards depressed. According to an [ILO study in Bangladesh](#), effective social dialogue was hampered by workers' distrust of one of the main unions, as they felt it better represents the interests of management. While some of the more established unions may still lobby for improvements for workers, the priorities and terms of these are not set by workers at the lowest rung of the wage ladder – those most impacted by poor conditions. Representative unions are essential for ensuring there is an equal balance of power between employers and workers, that workers' concerns are elevated and resources towards improvements are spent where they are most needed. For instance, women workers in Kerala who led the [Kannan Devan Hills Plantation](#) strike made sanitation a priority in their campaign – an issue long ignored by mainstream unions.

Temporary contracts are increasingly prevalent in the tea sector, which further limits the ability of workers to organise collectively to improve wages and conditions. While the tea sector is India's [second-largest employer](#), a recent study found [only 39%](#) of workers in the tea plantation sector in Assam can be considered permanent workers. In Kenya, too, the combined effect of [mechanisation and contractualisation](#) by employers is leading to a shrinking unionised workforce, giving employers unchecked influence over working conditions. Temporary workers don't receive any benefits available to permanent workers, such as paid maternity leave, food rations or access to medical care.

2.5 Occupational health and safety

In 2018, the IUF campaigned with tea workers in India to have water and sanitation – a key health issue for workers on plantations – recognised as a [fundamental right](#) by employers and buying companies. In Assam, access to safe water and sanitation facilities has been linked to a rise in [COVID-19 infection rates](#). Women tea workers reportedly spend upwards of [two hours a day collecting water](#). The lack of easy access to safe water and sanitation can have serious [knock-on effects](#) – workers who arrive late because of long queues to access these facilities can be denied work, losing a day's wages. Lack of safe and clean sanitation facilities also leads to women and girls seeking isolated areas, which [puts their safety at risk](#).

Use of [hazardous materials](#) like pesticides without adequate protection has been linked to severe health problems for workers. Additionally, the physically demanding nature of work, low wages linked to plucking quotas and inadequate living conditions have led to [poor maternal health](#) on plantations. A [fact finding mission](#) conducted on 17 plantations in Assam and West Bengal discovered that *“women workers have to continue performing the same tasks throughout their pregnancy, typically right until their eighth month of pregnancy, in spite of some women specifically requesting a lighter workload.”*

3. Tea Transparency Tracker: research and findings

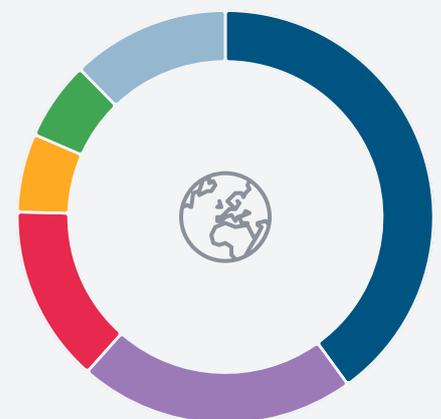
3.1 Our approach

We approached 65 companies to disclose their supplier lists and complete a brief survey on their human rights and sourcing policies. These included 26 companies headquartered in the UK, 14 in Germany, 9 in the USA, 4 in Canada, 4 in the Netherlands and 8 others.

Our final list of 65 companies included 49 Ethical Tea Partnership (ETP) [members](#) listed on the website (producers, packers and retailers) as of May 2021.¹⁴ The non-ETP members include 13 supermarkets listed on [Oxfam's supermarket scorecard](#) which retail their own brand of tea and three additional tea brands. All eight tea buyers which previously disclosed lists relating to Assam, India, in response to Traidcraft Exchange's 2018 campaign [Who Picked My Tea](#), were included.

ETP member companies were selected because of their stated commitment to ethical practices in the tea sector. Twenty-one of these companies have operations in the EU and are therefore likely to be brought under the ambit of the proposed human rights and environmental due diligence (mHREDD) legislation. Several others, while domiciled elsewhere, sell to the EU. For instance, the UK re-exports nearly 15% of the tea it imports, with the EU as the top export destination.¹⁵ In terms of tea consumption, Western Europe is one of the biggest markets – second only to Asia Pacific – but is almost entirely reliant on imported tea.¹⁶

Figure 3:
Where surveyed companies are headquartered



-  **26** United Kingdom
-  **14** Germany
-  **9** United States
-  **4** Canada
-  **4** Netherlands
- 8** Others

Source: Company websites, BHRR analysis

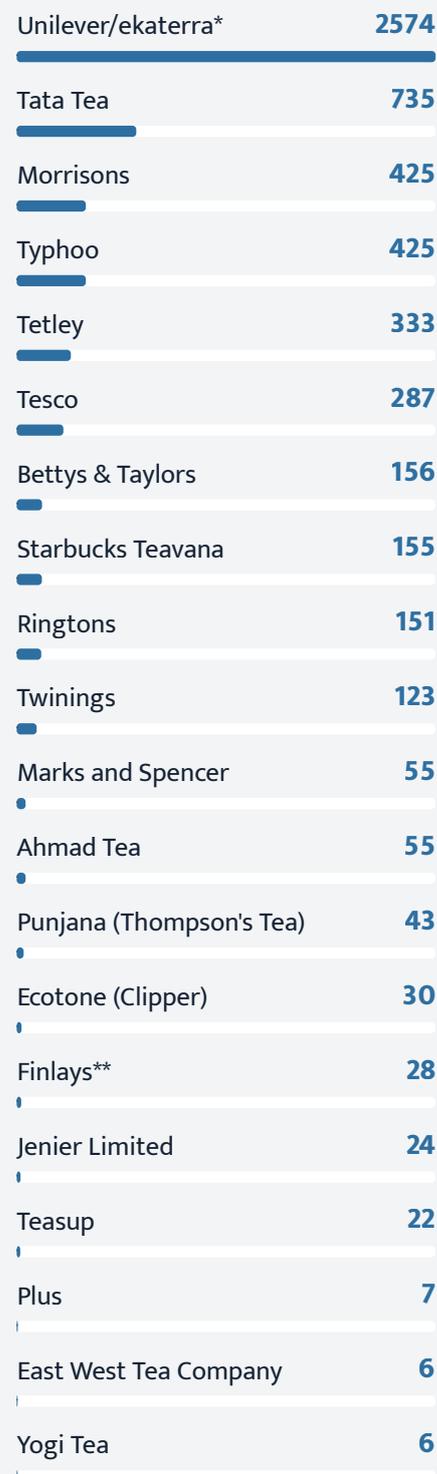
Supermarkets were chosen due to their previous involvement in conversations on ethical practices in their value chains, albeit more broadly, to see if this influenced their practices when it comes to tea – a high-risk product they both carry and produce. Most of these supermarkets, like the ETP members, are registered in North America, the UK or the EU.

The list includes companies which account for at least 65% of UK tea sales.¹⁷ Unilever/ekaterra*, Twinings (Associated British Foods), Tetley, Jacobs Douwe Egberts, Bettys and Taylors and East West Tea Company also account for nearly 25% of the market share in Western Europe.¹⁸

3.2 Key findings – transparency in supply chains

- ☞ Thirty-six of the 65 companies approached did not respond, including Finlays,¹⁹ Sainsburys, Teapigs and Walmart.
- ☞ Of the 29 companies that engaged,²⁰ 17 fully or partially disclosed their list of sourcing estates or bought-leaf factories.
- ☞ The 10 that fully disclosed were Bettys and Taylors, Jenier Limited, Twinings, Ringtons, Tesco, Yogi Tea, East West Tea company, Marks and Spencer, Morrisons and Plus (Superunie).
- ☞ Ahmad Tea, Typhoo, Tetley, Unilever/ekaterra*, Starbucks Teavana, Teasup and Ecotone (Clipper) partially disclosed information on their supplier facilities.²¹
- ☞ Three companies shared their list of intermediary companies (through which they source their tea) without further information – Stick & Lembke, Whittard of Chelsea and Bigelow.
- ☞ Overall, the response rate for supply chain transparency was slightly higher for non-ETP members (31%) than for ETP members (27%).
- ☞ Of the 10 that fully disclosed, six are ETP members (Bettys and Taylors, Jenier Limited, Twinings, Ringtons, Tesco supermarket and a joint disclosure from Yogi Tea and East West Tea company). The three non-ETP members which fully disclosed their sourcing facilities are Marks and Spencer, Morrisons supermarket and Plus.

Figure 4:
Number of sourcing facilities on the Tea Tracker database



Note: Tata Tea and Punjana (Thomsons Tea) were not directly approached by us but voluntarily disclosed through affiliated brands or retailers that were on our list. Finlays did not directly respond to us but sent a partial list through a retailer on our list.

Source: WikiRate analysis of company data submitted for the Tea Transparency Tracker

- ➔ Of the 10 that fully disclosed, seven have committed to full transparency of their tea supply chains in a common format in the future, with all the required information regarding sourcing estates and bought-leaf factories. These are Bettys and Taylors, Marks and Spencer, Morrisons, Twinings, Yogi Tea, East West Tea Company and Jenier Limited.
- ➔ The number of sourcing facilities range from as low as six for some companies (East West Tea Company and Yogi Tea) to 2,574 for Unilever/ekaterra*.
- ➔ Ahmad Tea, Tesco, Unilver/ekaterra*, Marks and Spencer, Plus, Ringtons, Tetley and Twinings were linked to sourcing facilities listed as having their Fairtrade certificates suspended. Unilever/ekaterra*, Tata Consumer Produces Limited (for Tata Tea), Bettys and Taylors, Morrisons, Typhoo and Ringtons were linked to facilities listed as having their Rainforest Alliance certificates cancelled between August and October 2021.²²
- ➔ Some facilities are supplying multiple buying companies. For instance, four facilities were found to be supplying at least 12 buying companies, which highlights potential for combined leverage.
- ➔ The total number of sourcing estates and factories disclosed by the companies is 3,177, of which Unilever/ekaterra* has disclosed 2,574 facilities or 97% of its supply chain.
- ➔ 2,219 of the facilities listed on the database are in India. Kenya (262) and Sri Lanka (226) are the next most frequently-occurring countries.

Figure 5: Sourcing facilities on the Tea Tracker database by country



Source: WikiRate analysis of company data submitted for the Tea Transparency Tracker

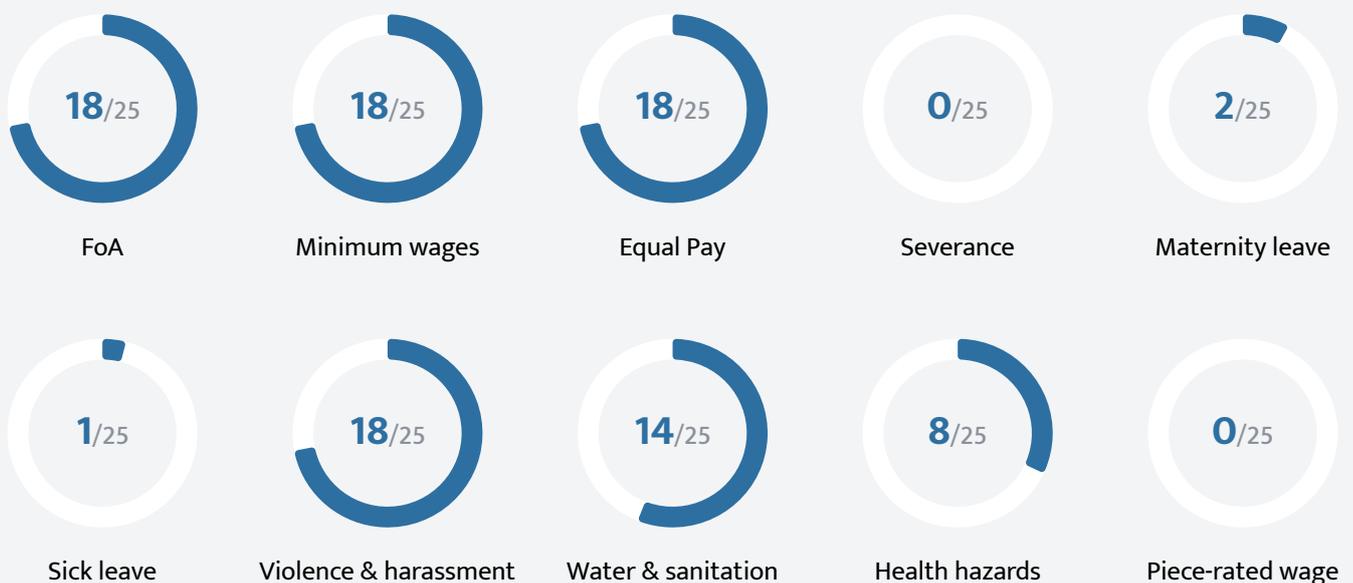
3.3 Key findings from the questionnaire

Of the 65 companies approached, 25 companies responded to the questionnaire on their sourcing practices and supply chain policies.²³ Some of the main findings are summarised below. The response rate to the questionnaire was significantly higher for non-ETP members (63%) compared with ETP members (31%).

3.3.1 Supply chain policies²⁴

- ➔ **Freedom of Association:** Eighteen of the responding companies had Freedom of Association (FoA) clearly mentioned as a key requirement in their supplier engagement policy. The remaining seven mentioned they guaranteed protection of freedom of association but could not provide any clear evidence for how they did so. Some, like Jenier Limited, relied on the ETP guidelines to demonstrate that they had a policy with respect to FoA. Some other companies have a policy on FoA for employees but could not furnish any supporting evidence that was applicable to workers in their supply chains.
- ➔ **Collective Bargaining Agreements:** Five companies claimed to be part of a collective bargaining agreement (CBA). However, some mention multi-stakeholder initiatives such as Malawi 2020 and ACT as evidence of being part of a collective-bargaining agreement and it is unclear if they are direct parties in a CBA with a trade union. Unilever/ekaterra* does engage in collective bargaining on tea plantations in Kenya and Tanzania, which it owns.
- ➔ **Minimum wages and Equal Pay for Equal Work:** Eighteen buying companies address payment of legal minimum wages and non-discrimination in payment of wages and benefits, and have explicitly mentioned these in their supplier engagement policies. Five additional companies claim to have these policies in place but did not provide adequate supporting evidence. Two did not respond to this question.

Figure 6: Sourcing policy elements (frequency of occurrence)



Source: BHRRC analysis of company data submitted for the Tea Transparency Tracker

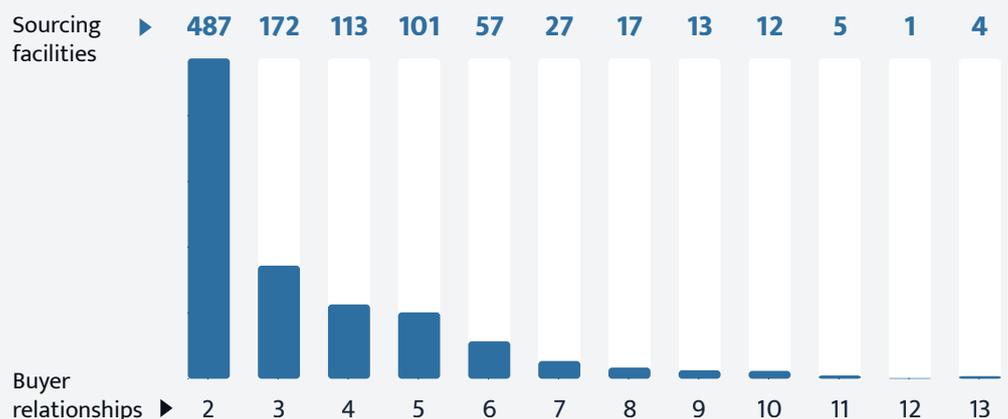
- ☞ **Living wage commitment:** Four companies claimed to have made a commitment towards living wages. Two of these are currently committed to paying living wages to their direct employees. Others are working on closing the living wage gap, in partnership with IDH ([the sustainable trade initiative](#)) – however, there is no clear indication or commitment for when they will close the gap completely. Only [Unilever/ekaterra*](#) has committed to ensuring that “everyone who directly provides goods and services to Unilever/ekaterra* earns at least a living wage or living income by 2030”. However, Unilever/ekaterra* has not disclosed to what extent it directly sources from estates/factories vs. intermediary buyers, so it is unclear to what extent its suppliers will be covered by this agreement. Bigelow Tea explicitly refers to Living Wages in its supplier engagement policy but the content of the policy refers to national and industry minimum requirements, which correspond more closely to minimum wage agreements.
- ☞ **Protection from discrimination, violence and harassment in the workplace:** Eighteen companies demonstrably have a policy against violence and harassment in the workplace. Six others claimed that they do but could not provide adequate supporting evidence. Some of these policies address discrimination, but do not address violence, gender-based violence or harassment in the workplace.
- ☞ **Per-kilo/Piece-rated wages:** No companies have provided evidence of a policy limiting the use of minimum plucking quantities/piece-rated wages by their suppliers. However, some companies like Twinings do have a policy against the use of subcontracting or fixed-term contracts to deter suppliers from using these to avoid regular employment relationships.

3.3.2 Grievance-redress mechanisms and access to remedy

While 12 companies which responded have a grievance-redress mechanism, very few have a designated person for addressing grievances, an accessible way to raise grievances or a clear maximum response time. None disclose data on grievance responses. Some companies respond by cutting ties where allegations occur. Jenier Tea, for instance, said: “Where tea estates are not compliant with ETP requirements, they are suspended and we would not buy from them.”

While many of the companies claim inadequate leverage over the sourcing facilities to improve working conditions, almost none provided exact sourcing volumes to confirm this. Regardless, 1,009 facilities were found to be supplying more than one of the companies on the tracker with 22 of the facilities supplying more than 10 of the companies on the list, indicating significant opportunity for combined leverage to invest in improving working conditions and providing remedy to workers, in response to allegations.

Figure 7:
Sourcing facilities with more than one buyer relationship



Source: WikiRate analysis of company data submitted for the Tea Transparency Tracker

3.4 Transparency is urgent and immediately possible

While supply chain transparency is widely understood and accepted as a necessary first step towards accountability in the apparel sector, similar movement from tea companies has yet to gather pace.

In 2019, the Who Picked my Tea? campaign saw eight British companies respond positively to a call to disclose their supplier lists relating to Assam, India. However, the lists that were published were not consistent or comparable and there has been little movement from the tea sector in making this an industry-wide practice. These initial steps therefore seem unlikely to lead to sector-wide commitments towards supply chain transparency or human rights due diligence while they remain voluntary.

Only eight of the companies which responded had, prior to this study, disclosed their supplier lists fully or partially. Ten have disclosed their lists for the first time. This reinforces our premise that companies which understand the need for transparency as a necessary first step to addressing human rights violations in their supply chains would see no difficulty in responding to the request. Bettys and Taylors, East West Tea Company, Jenier Limited, Marks and Spencer, Morrisons, Tesco, Tetley, Twinings, Typhoo, Unilever/ekaterra* and Yogi Tea were the first to disclose their lists, within a matter of weeks, with all except for Tetley, Typhoo and Unilever/ekaterra* disclosing their full list of sourcing facilities. There was a high correlation between first disclosure and full disclosure.

Those which chose not to disclose gave a variety of reasons – however, all the reasons provided seem inconsistent across the tea companies approached, with no clear pattern. For instance, some questions seen as proprietary by some companies were not considered sensitive by others. These inconsistencies are further elaborated below.



3.5 Reasons given for supply chain secrecy

- ➔ **Traceability vs. Transparency:** Companies and other industry bodies claimed that providing data to industry bodies like the ETP or sourcing from certified producers was sufficient evidence of ethical practice, and transparency was therefore superfluous. However, while buying companies use industry bodies like the ETP as a shield to protect themselves from their transparency obligations, the ETP had previously signalled support for transparency.²⁵
- ➔ **Scale and type of company:** Companies claimed the request for transparency was not relevant to their business because of the type of entity, the scale of the business or their buying behaviour. However, responders included companies like Unilever/ekaterra*, which buys 10% of global black tea, as well as companies which sell less than 100 MT of own-brand tea, like Plus. Those which disclosed their sourcing facilities included companies which perform different functions – packers, producers and retailers.
- ➔ **Complexity of the supply chain:** While companies emphasised the complex nature of the tea supply chain, with many buying tea through intermediary companies or tea auction houses, it was immediately apparent that all tea companies had high visibility of where their tea came from, also to ensure consistency in their proprietary tea blends. Those which fully disclosed bought from the full spectrum of sources – packers, auctions, estates and factories as well as traders, refuting the notion that only those which directly buy from estates have visibility over their supply chains. Additionally, in the case of ETP members, intermediaries provide sourcing facility data to the ETP, indicating that these intermediary companies do have ready access to the required data.
- ➔ **Proprietary information:** One tea trader, also listed as an intermediary for other brands, was willing to provide supplier data, but only under a non-disclosure agreement, and to ensure its customers don't bypass the company to go directly to the suppliers, affecting its business. Some companies were uncomfortable disclosing their revenues from tea or their sourcing volumes. There is a huge amount of variability in the understanding of what is commercially sensitive and what isn't (at least one tea company has answered each question in the questionnaire that is considered commercially sensitive by another).
- ➔ **Consistency across supply chains:** One supermarket claimed it could not disclose its supplier lists for tea as it would then need to do the same for other product offerings, in order to be consistent – yet, other supermarkets like Tesco and Morrisons did in fact disclose sourcing facility data for tea, despite carrying multiple product lines.

The key hurdle for companies in the decision to disclose or not to disclose appears to be entirely internal and dependent on how important the company judges supply chain transparency; how well they grasp the link between transparency and human rights; and their assessment of the reputational damage of non-disclosure.

3.6 Certification and mismatched expectations

At least 50% of the companies that responded to the questionnaire were using more than one type of certification, with Rainforest Alliance (recently merged with UTZ), Fairtrade and Organic being the most commonly cited.

Certification in the tea sector is used to demonstrate compliance with human rights and sustainability standards determined by certification bodies, which is then usually indicated to consumers to signal ethical commitments. Certification bodies use audits on plantations to assess compliance with standards. While only [2.8% of the tea market](#) was certified in 2008, this grew to 19% in 2016 and by 2020, Rainforest Alliance alone claimed to be certifying [23% of all tea produced globally](#). Often, producers choose more than one type of certification to [access global markets](#) – nearly a third of Rainforest Alliance producers had at least [one other certification](#).

Certification bodies, however, do not see themselves as substitutes for due diligence and major certification bodies have come out in favour of [mandatory human rights due diligence](#). Fairtrade also clearly states on its website that [HREDD is still needed](#) if a company sources from Fairtrade producers. Yet, some respondents indicated sourcing from certified plantations was sufficient to meet their human rights obligations – suggesting remarkably few are prepared for current and prospective mandatory human rights and environmental due diligence (mHREDD) legislation, particularly in the EU.

This need is underscored by recent examples where certification has not protected companies from [lawsuits](#), with at least two current cases in the UK and Ireland linked to certified plantations. There have been criticisms Fairtrade promises a premium payment of [nearly 20%](#) on top of the market price, which can be invested in workers' social development. However, Fairtrade estimates that [only 7%](#) of tea from Fairtrade certified producers is sold on Fairtrade terms and no premiums accrue to workers from tea sold at regular prices, i.e. for 93% of the tea sold, even if originating from a certified plantation..

In a letter to the Resource Centre, the Tea and Herbal Association of Canada, the Tea Association of the USA and the UKTIA shared their joint position on this issue. They wrote, “...*our position is that if a company is a member of ETP, RA/UTZ, Fairtrade or equivalent certifying body, that the programs therein should be of sufficient rigor and transparency for BHRRC to fulfil its mandate to ensure the advancement of human rights in the tea supply chain.*” This suggests major industry associations see the issue of transparency as secondary to use of certification and ETP membership. While the ETP is an outlier among these industry bodies, and has come out in support for greater transparency in the industry,²⁶ at the time of the writing of this report, it had not yet made transparency a membership requirement.

A photograph of a woman in a tea plantation. She is wearing a white headscarf and a grey jacket, and is carrying a large green bag on her back. She is looking down at the tea plants. In the background, other workers are visible, some wearing headscarves and carrying bags. The tea plants are lush green and arranged in neat rows.

4. A risky industry: the case for corporate accountability of buyers

Labour rights abuses in tea plantations around the world are well documented²⁷ and have persisted despite efforts to address issues through charitable activities or top-down audit approaches. Buying companies in the tea sector – whether they are producers, packers and traders, brands or retailers – profit from these abusive labour conditions but are rarely held accountable for harms in their supply chains. This is largely due to a lack of transparency driven by sectoral reluctance to take direct responsibility for supply chain workers. The lack of legally binding regulation at the national and transnational level has left a significant governance gap, with no meaningful way to hold companies liable or provide redress to those denied their rights to decent working and living conditions.

4.1 Companies have absolute control over supply chain transparency

Transparency in supply chains is an essential first step to making labour rights abuses – from forced labour and gender based-violence to wage violations – discoverable and, subsequently, for these abuses to be addressed.

When the Resource Centre approached these 65 companies, they were given no advance notice of the request, and all received equal, objective engagement. Seventeen companies made the decision to disclose their supply chain lists within a very short period of time, some disclosing within less than a week of taking the decision to do so, and others taking a maximum of two months. As an industry with high internal visibility and traceability, it was clear the information was readily available; the only barrier to achieving full supply chain transparency is a company's willingness to disclose, and its assessment of the risks of non-disclosure. The arbitrary nature of these decisions was immediately apparent, with some companies quickly flipping from a 'no' to a 'yes' after a single phone call with the Resource Centre, demonstrating the urgent need for a greater understanding within the industry regarding a company's own responsibilities to respect the rights of supply chain workers and why transparency is the first step towards this goal.

4.2 A secretive industry

The approach taken by certification groups and industry associations thus far has been to privately collect and hold information about working conditions on plantations and supply chains. Studies are generated, data is gathered, and this information simply isn't shared with civil society and the wider public, let alone workers who are impacted by the action (or inaction) of companies. As with supply chain information, the primary issue isn't the lack of information or the need for further human rights assessments, but a disclosure issue throughout the tea industry. This leaves information about what happens on plantations to emerge sporadically through the work of NGOs, trade unions, academics and journalists, with the industry benefiting from opacity and an inability to be held to account for labour conditions, despite making significant profits from tea picked by workers under unacceptable conditions.

4.3 Lack of transparency is a barrier to access to remedy

The [UN Guiding Principles for Business and Human Rights \(UNGPs\)](#), alongside establishing the duty of states to protect, assert the responsibility of companies to respect human rights and the need for greater access to effective remedy for those facing rights abuses resulting from business conduct. This framework has provided the pathway to a shared understanding of acceptable business conduct with regard to human rights. It is now widely accepted that businesses have a responsibility to respect rights across their supply chains; this includes not causing or contributing to human rights harm through their activities as well as addressing adverse human rights impacts when and where they occur by providing remedy to those affected, irrespective of whether the harm was linked to a company directly or indirectly through its business relationships.

While horrific tragedies, such as the collapse of the [Rana Plaza factory in Bangladesh](#), have led to greater understanding in the apparel sector of companies' direct responsibility for workers in their supply chain and the need for human rights due diligence, decades of persistent rights abuses in tea have not led to an equivalent sectoral reckoning. According to the [Institute for Human Rights and Business \(IHRB\)](#) "*one of the greatest challenges within the business and human rights agenda remains ensuring effective remedies for victims of business-related human rights abuse*" and this is certainly the case in the tea sector.

Workers and their unions have a right to know where the tea they picked goes. Demystifying the structure of and value divisions within global supply chains is central to the potential to restructure them more fairly and ensure rights at every level of the chain are respected.

The key issue – now widely accepted – is that voluntary initiatives are simply insufficient in protecting human rights and that legally binding agreements must come into force, building on the UNGPs, to ensure those affected by rights abuses have access to effective remedy.

5. Conclusion: time's up for tea companies

5.1 Mandatory Human Rights and Environmental Due Diligence legislation

There is considerable momentum for States to mandate companies to conduct human rights due diligence, with the EU set to table a legislative proposal in December 2021 which has [significant business](#) and civil society support. Investors with [a total of \\$42 trillion under management](#) have also committed their support to the legislation. The Resource Centre coordinated the support of businesses and investors to support bringing a similar legislation into force in the UK.

Certification groups such as Fairtrade, Rainforest Alliance and MSIs such as the Ethical Trading Initiative have proactively issued calls to end the reliance on voluntary regulation and bring mandatory due diligence laws. Tea companies such as Twinings, Tetely and Unilever have joined these calls, but industry associations in the tea sector are notably absent from this conversation.

For corporations to assess and mitigate human rights risks within their supply chains, publishing supply chain lists is critical to ensure any due diligence policies are being effectively implemented. The most worthwhile of these laws will include provisions to hold companies legally liable if they fail to prevent human rights abuses, wherever in the supply chain they occur, and transparency will be one facet of what would be considered appropriate due diligence.

5.2 Import bans on products made with forced labour

The US has significantly increased its efforts to block the import of products made with forced labour and has taken bold action by banning imports from several of the largest global suppliers, as well as from major sourcing regions and countries. Canada and Mexico also agreed to ban imports of goods made with forced labour as part of the USMCA trade deal. Similar approaches are being considered in the EU and Australia, with the UK and Canada reviewing export controls.

The writing is on the wall for the tea sector. Companies which are not currently operating with transparency and inviting workers and civil society groups to hold them accountable for human rights abuses may soon be obliged by law to do so, and are already failing to comply with existing voluntary obligations such as the UNGPs. Tea companies and their investors must not be caught on the back foot. They need to get ahead of the regulatory trend by committing to transparent and thorough due diligence processes which address their social and environmental risks.

6. Recommendations

6.1 Recommendations to companies

Complete supply chain transparency:

- ➔ Supply chain transparency at each node of the supply chain, from intermediary companies, auction houses and buying companies to brands and retailers.
- ➔ Publish 100% of sourcing estates and/or factories on company website under a Creative Commons – Attribution 4.0 International License.
- ➔ Publish lists in a standard Excel spreadsheet format, with legal names of estates or bought-leaf factories, full addresses, facility type, name of facility’s owning company and whether the company has an ownership stake in the facility, so that data can be accessible and comparable through the Tea Transparency Tracker.
- ➔ Update the list at least annually and re-publish in full, in the same format.

Broader due diligence transparency:

- ➔ Collect and publish information demonstrating implementation of policies and codes of conducts, including (but not limited to): audit reports, workplace monitoring results, results of grievance and remedy processes, lowest wage level paid to tea pickers and factory workers on each plantation.
- ➔ Commit to open data principles in sustainability [reporting](#).

Human rights and labour rights due diligence for tea supply chain workers:

- ➔ Conduct human rights due diligence in accordance with the requirements of the UNGPs and OECD Guidelines for Multinational Enterprises, including due diligence for the right to form or join a trade union. Identify and prevent anti-union/labour organising policies and practices on plantations.

- ➔ Due diligence for the right to bargain collectively should recognise that brands and their suppliers must be prepared to bargain under a wider range of structures in countries where the law and practice does not provide a well-defined framework for bargaining and therefore provide a clear, implementable framework for this in such contexts.
- ➔ Ensure purchasing prices for tea are sufficient to ensure living wages are paid to supply chain workers.
- ➔ Ensure effective grievance mechanisms which meet the UNGP effectiveness criteria are in place and communicated to both suppliers' workers and external stakeholders such as local NGOs. Demonstrate their effectiveness by disclosing data on the operation and use of the mechanism by suppliers' workers or their representatives.
- ➔ Recognise that sustainability certification is not a substitute for company's own obligation to conduct human rights due diligence and ensure decent work.

6.2 Recommendations to certification bodies and tea industry associations

- ➔ Certification bodies must commit to full transparency of information using the same format as companies (detailed above in '6.1 Recommendations to companies').
- ➔ Publish audit reports, complete lists of de-certified plantations, and explain reasons for de-certification including how any impacts on workers were mitigated.
- ➔ Recognise the difference between supply chain visibility/traceability and transparency and educate tea companies on the need for transparency, beyond traceability and certification.
- ➔ For the Ethical Tea Partnership: make supply chain transparency a membership requirement.

6.3 Recommendations to investors

Failure to address supply chain human rights and labour rights abuses is becoming increasingly risky due to developments in legislative frameworks and the lack of awareness among tea companies regarding how these developments will impact their operations. The OECD guidelines for institutional investors define investors' responsibility to undertake due diligence to identify, mitigate and prevent human rights abuses. With regard to portfolio companies in sectors such as tea where labour rights abuses are prolific, investors should:

- ➔ Use leverage to ensure full supply chain transparency in portfolio companies.
- ➔ Ensure companies are complying with human rights due diligence practices.
- ➔ Support human rights due diligence resolutions and/or vote against the management of companies which consistently fail to demonstrate respect for human rights in their supply chains.

Annex 1:

Tea Transparency Tracker participation

Company name	ETP member	No. of disclosed estates/factories	% of supply chain disclosed	Completed questionnaire
Ahmad Tea ²⁸	●	52	100	●
Bettys & Taylors of Harrogate	●	156	100	●
East West Tea Company	●	6	100	●
Jenier Limited	●	24	100	●
Marks & Spencer	○	55	100	●
Morrisons	○	427	100	●
Plus	○	7	100	●
Ringtons	●	151	100	●
Tesco PLC	●	285	100	●
Twinings	●	122	100	●
Yogi Tea	●	6	100	●
Starbucks Teavana ²⁸	●	141	99	●
Teasup	●	22	99	●
Unilever/ekaterra ²⁸	●	2545	97	●
Tetley Limited	●	164	80	●
Typhoo	●	424	80	●
Ecotone (Clipper)	○	30	63	●
Finlays ^{**}	○	28	?	●
Bigelow Tea	●	0	Intermediaries only	●
stick & lembke	●	0	Intermediaries only	●
Whittard of Chelsea	●	0	Intermediaries only	●
A.C.Perchs Thehandel	●	0	0	●
Ahold Delhaize	○	0	0	●
Albertsons	○	0	0	●
Aldi Nord	○	0	0	●
Aldi Süd	○	0	0	●
alveus Tee Grosshandel	●	0	0	●
Bell TeA Company	●	0	0	●
Birchall Tea	●	0	0	●

Company name	ETP member	No. of disclosed estates/factories	% of supply chain disclosed	Completed questionnaire
Brew Tea Company	●	0	0	●
China Mist Tea Company	●	0	0	●
D.J Miles & Co.	●	0	0	●
DAVIDsTEA	●	0	0	●
E.H.Booth & Co	●	0	0	●
Edeka	○	0	0	●
Eteaket Limited	●	0	0	●
Fortnum & Mason	●	0	0	●
Heritage Teas	●	0	0	●
J.J Darboven	●	0	0	●
Jacobs Douwe Egberts	●	0	0	●
Jing Tea Limited	●	0	0	●
JT Ronnefeldt	●	0	0	●
Jumbo	○	0	0	●
Kroger	○	0	0	●
Lavazza	●	0	0	●
Lidl	●	0	0	●
Metropolitan Tea Co.	●	0	0	●
Mother Parkers Tea & Coffee	●	0	0	●
Newby Teas (UK)	●	0	0	●
Ostfriesische Tee Gesellschaft	●	0	0	●
project T (The Bean Alliance)	●	0	0	●
Reginald Ames	●	0	0	●
Rewe	○	0	0	●
Sainsbury's	○	0	0	●
Sirocco (A. Kuster Sirocco AG)	●	0	0	●
Steeped Tea	●	0	0	●
Tea Drop Pty Ltd	●	0	0	●
TEA4TREES	●	0	0	●
teapigs	●	0	0	●
The Republic of Tea	●	0	0	●
Vorwerk Temial	●	0	0	●
Walmart	○	0	0	●
We Are Tea	●	0	0	●
Whole Foods Market	○	0	0	●
Wollenhaupt Tee	●	0	0	●

Annex 2:

Selected buying company information

Company name	Sourcing volume	Producer	Packer	Retailer	Brands
Plus	88 MT	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	PLUS, Bio+
Bettys & Taylors of Harrogate	27131 MT	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Bettys, Taylors of Harrogate, Yorkshire Tea
Marks & Spencer	?	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	M&S
Morrisons	1361 MT	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Morrisons “The Best” (premium range), Morrisons “Everyday” (standard range), Morrisons “DeCaf” (standard range decaffeinated), Morrisons “Organic” (premium organic range), Morrisons Green Tea (standard range green tea), Morrisons “Nourish” (healthy living range – mainly herbal but some green tea)
Twinings	15000 MT	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Twinings, Jacksons of Piccadilly, Nambarrie
Tesco PLC	3342 MT	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	?
Yogi Tea	?	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Yogi Tea & Choice Organics
East West Tea Company	?	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Yogi Tea & Choice Organics
Jenier Limited	?	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Jenier World of Teas, Jenier T-Filters
Ringtons Limited	?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	?
Aldi Nord	?	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Westminster, FAIR, Gut Bio, Gourmet, Mama Nature
Wollenhaupt Tee	?	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	?

Company name	Sourcing volume	Producer	Packer	Retailer	Brands
stick & lembke	15 MT	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	stick & lembke
Ahold Delhaize	?	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	The Netherlands: Albert Heijn & Bio Brands; Belgium: Delhaize & Bio Brands; Greece: Alfa Beta & Bio Brands; Romania: Gusturi Romanesti, 365, Delhaize & Bio Brands; Serbia: 365, Premia, Delhaize & Bio Brands; Albert: Albert, Nature's Promise; USA: Nature's promise, Hannaford, Food Lion, Stop& Shop; Indonesia: Super Indo 365
Aldi Süd	?	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Westminster, Mr. Perkins, Benner, Diplomat
Jacobs Douwe Egberts	0.1% of global tea production	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Pickwick, Hornimans, Sir Morten, Zlaty Salek, Bell Tea, TioRa, Ofcay, Super, Tea Forte, Mighty Leaf
Jumbo	?	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	La Place, Jumbo
Kroger	?	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	?
Rewe	230 MT	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Ja!, Mayfair, REWE Bio, Naturgut
Ahmad Tea	10000 MT	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Ahmad Tea
Typhoo	5777 MT	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Typhoo, Ridgway's, Heath & Heather, Fresh Brew, Glengettie, Melrose, London Fruit & Herb, Lift, QT, Red Mountain
Tetley Limited	31545 MT	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Good Earth, teapigs, Tata, vitax
Unilever/ekaterra*	10% of global black tea volume	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	LIPTON, PUKKA, TAZO, T2, PURE LEAF, PG TIPS, RED ROSE (Canada), SCOTTISH BLEND, BROOKE BOND FAMILY, RED LABEL, JOKO, BUSHELL'S, TAJ MAHAL, TAAZA (AR), ELEPHANT, GLEN, SALADA, LYONS, SAGA, PEARL DUST, BESEDA, BB SUPREME, SARIWANGI, LAN CHOO, TÉ CLUB, MCCOLIN'S, CHOYSA, TÉ ATI, 3 ROSES, RED ROSE, SCOTTISH BLEND, LAN CHOO, 3 SINETIN, A1
Starbucks Teavana	4357 MT	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Teavana
Ecotone (Clipper)	70m EUR (80m USD)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Clipper, Cupper, Piramide, Alter Eco, Allos, Zonnatura, Destination, Naturela
Bigelow Tea	?	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Bigelow ®Tea

Annex 3:

Additional information from our research

3.1 Tea Transparency Tracker additional information

Non-engagement with supplier lists

- ➔ Twenty-one of the companies we approached did not respond at all to the request to participate in the tracker. Three other companies showed interest in responding but did not send through their responses, despite deadline extensions. Twelve other companies wrote back informing us that they do not wish to participate.
- ➔ Seven of the 12 which declined to participate cited their membership of the ETP or their sourcing of tea from certified plantations to demonstrate they are fulfilling their obligations despite not making their supply chains transparent.
- ➔ Ten companies provided a response (partial or full) to the questionnaire but were not willing to share exactly which estates or bought-leaf factories they source their tea from. Four of these were ETP members.
- ➔ Some companies directed us to partial data held on their websites, such as supplier maps in the case of Jumbo and Ahold Delhaize, but these were not in a usable or comparable format.

Partial disclosure of supplier lists

- ➔ Eight companies partially responded to the request to share the details of their sourcing estates and bought-leaf factories.
- ➔ Several others disclosed most of their supplier lists, but not 100%. Typhoo, for instance, only disclosed direct suppliers but not tea bought through intermediaries – its disclosure covered 80% of its supply chain.
- ➔ Unilever/ekaterra*, Ahmad Tea and Starbucks disclosed the names of most of their supplier facilities or selling marks (97%, 100% and 99%, respectively) but with sparse data on the type of facilities, addresses or holding companies. The exclusion of these required fields made it difficult to compare those facilities with those on other lists. Finlays provided a list of its sourcing facilities via a retailer, Morrisons, but did not indicate the extent of its disclosure. Ecotone (Clipper) disclosed 63% of its supply chain, with commercially sensitive information excluded.

Full disclosure of supplier lists

- ➔ Only a handful of companies (10) shared their supplier lists in the correct format, with all the required information filled out. These were Plus, Bettys and Taylors, Marks and Spencer, Morrisons, Twinings, Tesco, Yogi Tea, East West Tea Company, Jenier and Ringtons. Of these, Ringtons is the only company which chose not to respond to the questionnaire on company policies.

- ➔ Among the supermarkets, Morrisons went the extra mile and requested supplier lists from all the companies whose tea they stock, in addition to disclosing supplier lists for their own-brand tea. This demonstrates the feasibility of transparency where companies have the willingness and understanding of its potential to ensure better working conditions in their supply chains.
- ➔ Marks and Spencer was also among the few companies which disclosed their data with complete addresses, with a clear understanding of the need for consistency and data usability.

3.2 Additional detail from our questionnaire: Company information and buying behaviour

- ➔ **Sourcing destination:** Seventeen companies mentioned India as one of their top sourcing destinations, followed by Kenya (13), China (11), Malawi (nine) and Sri Lanka (seven). Other sourcing countries included Argentina, Japan, Rwanda, Uganda, Tanzania, Indonesia and Zimbabwe.
- ➔ **Sourcing entity:** Seventeen companies disclosed what type of entity they source their tea from – more than 50% (nine) mentioned they bought from auctions, and a similar number disclosed they buy from intermediary traders. Three companies are buying 100% of the tea they sell from packers – Stick & Lembke, Marks and Spencer and Jumbo. Four companies source 90% of their tea or more directly from estates – Plus (100%), Twinings (90%), Yogi Tea and East West Tea Company (98%).
- ➔ **Tea volume:** Only 14 companies gave an indication of their sourced volumes – the responses ranged from Stick & Lembke (15 MT) to Unilever/ekaterra* (10% of global black tea volume). Sourcing volumes are an important indicator of leverage in the tea sector; Ahmad Tea, for example, disclosed it buys 10,000 MT annually – even though the company is domiciled in the UK, it does not show up as a major player in market reports on UK brands due to its [low sales in the country where it is domiciled](#). On the other hand, Plus have a market capitalisation of nearly 3 billion but only source about 88 MT of tea annually.
- ➔ **Certification:** Twenty-three companies claimed they sell certified tea. Morrisons was the only respondent which does not sell certified tea (it is not an ETP member). Twelve of these are sourcing tea with more than one type of certification, primarily Rainforest Alliance, Organic and Fairtrade.
- ➔ **Company type:** Two respondent companies shared that they are producers – Jacobs Douwe Egberts and Unilever/ekaterra*. Both companies also list themselves as packers. Fourteen of the companies are involved in packing tea and 19 are retailing tea. Nine companies are involved in two out of these three categories but none currently in all three.
- ➔ **Brands:** Some companies like Unilever/ekaterra* own well over 30 brands, some specific to certain markets. Others like Ahmad Tea and Marks and Spencer only sell one brand of tea.
- ➔ **Tea revenue and market capitalisation:** Most companies chose not to disclose their tea revenues and market capitalisation publicly. The exceptions are Plus, Typhoo, Twinings, Jacobs Douwe Egberts and Tetley. Of these companies, JDE and Tata Consumer Products Limited (holding company of Tetley) are by far the biggest, with market caps of EUR 13 billion and EUR 8.8 billion respectively. However, these two companies' tea revenues are between EUR 200-300 million, whereas Twinings' is over EUR 500 million.

Endnotes

- 1 S. Banerji and R. Willoughby (2019), "[Addressing the Human Cost of Assam Tea](#)", Oxfam International, pp 4-5.
 - 2 B. Luig, (2019), "[Fine Teas for Starvation Wages](#)", Rosa Luxemburg Stiftung, p 20.
 - 3 B. Luig, (2019), "[Fine Teas for Starvation Wages](#)", Rosa Luxemburg Stiftung, p 20.
 - 4 S. Banerji and R. Willoughby (2019), "[Addressing the Human Cost of Assam Tea](#)", Oxfam International, pp 4-5.
 - 5 [Euromonitor International's](#) Report, "Passport: Tea in Western Europe", published in November 2019.
 - 6 S. van der Waal (2008), "[Sustainability Issues in the Tea Sector](#)", SOMO, p 24.
 - 7 See p 41, "[We are the world's biggest tea company and buy around 10% of the world's black tea.](#)"
 - 8 See, for example, R. Linebaugh and J. Lowry (2021), "The archival colour line: race, records and post-colonial custody, Archives and Records", [DOI: 10.1080/23257962.2021.1940898](#)
 - 9 A. Morser (2010), "[A Bitter Cup](#)", War on Want, p 2
 - 10 S. van der Waal (2008), "[Sustainability Issues in the Tea Sector](#)", SOMO, p 24
 - 11 FAO (2015), "[World tea production and trade: Current and future development](#)", p 13
 - 12 G. LeBaron, N. Howard, C. Thibos and P. Kyritsis (2018), "[Confronting root causes: forced labour in global supply chains](#)", SPERI, pp 7-8
 - 13 S. van der Waal (2011), "[Certified Unilever Tea](#)", SOMO, p 17
 - 14 Since then, the membership has been updated. Koch S.A. and We Are Tea are no longer in the members' list. Tea Makers of London has been added to the members list. (As of November 17, 2021)
 - 15 International Tea Committee (2021), "Annual Bulletin of Statistics 2021", p 94
 - 16 [Euromonitor International's](#) Report, "Passport: Tea in Western Europe", published in November 2019
 - 17 [Euromonitor International's](#) Report, "Passport: Tea in the United Kingdom", published in December 2020
 - 18 BHRRC estimates based on [Euromonitor International's](#) Report, "Passport: Tea in Western Europe", published in November 2019
 - 19 Finlays supplier information is included on the Tea Transparency Tracker via disclosure from Morrisons which sources tea from Finlays. Finlays did not respond to our disclosure request.
 - 20 These include companies that either submitted the questionnaire or list of sourcing estates/bought-leaf factories, and one company that only shared its list of intermediaries but no other information
 - 21 Ahmad Tea, Unilever/ekaterra* and Starbucks disclosed the names of their sourcing facilities to varying extents but not all of the required information for data usability and tracing
 - 22 Analysis by WikiRate
 - 23 Teasup returned a questionnaire but is not included since it did not respond to questions on supply chain or sourcing policies.
 - 24 Questions were only asked about the existence of explicit policies regarding these aspects in the buying company's own codes of conduct or supplier engagement policies. In some cases, they rely on common standards developed by independent industry bodies, multilateral organisations or MSIs, and these have not been included. Additionally, the existence of a policy does not equate to implementation and further work would need to be done to assess how these policies are being implemented.
 - 25 "The Ethical Tea Partnership supports the global movement towards greater transparency of companies' operations and supply chains. Disclosure of Environmental, Social and Governance (ESG) data and general transparency sends a strong indication of a company's accountability for its operations." – Letter to BHRRC dated 17 November 2021
 - 26 "The Ethical Tea Partnership supports the global movement towards greater transparency of companies' operations and supply chains." – Letter to BHRRC dated 17 November 2021
 - 27 See, for example, [here](#), [here](#), [here](#), [here](#) and [here](#).
 - 28 Ahmad Tea, Unilever/ekaterra* and Starbucks disclosed the names of their sourcing facilities to varying extents but not all of the required information for data usability and tracing.
- * Unilever/ekaterra – BHRRC invited Unilever/ekaterra to disclose supply chain details and respond to our survey prior to the November 2021 announcement of the sale of Unilever's tea division, ekaterra, to CVC Capital Partners. Unilever/ekaterra provided a combined supply chain disclosure and survey response for all brands owned at the time.
- ** Finlays did not respond to BHRRC, sourcing facilities pertaining to Morrisons were included as part of Morrisons own disclosure.



Business & Human Rights Resource Centre

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Business & Human Rights Resource Centre is an international NGO that tracks the human rights impacts (positive and negative) of over 10,000 companies in over 180 countries making information available on its digital action platform in 10 languages. We seek responses from companies when concerns are raised by civil society and have made over 6,000 approaches to companies asking them to respond to specific human rights allegations. Our global response rate is 55-60%.

[WikiRate](#) is a technical partner for this project, hosting the company sourcing disclosures and the associated tea supply chain relationships. WikiRate is a not-for-profit organisation based in Germany, and a collaborative open data platform where you can contribute and view data on companies' environmental, social, and governance performance, supply chain transparency disclosures, and their progress toward the Sustainable Development Goals.

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