

how we define
PLAN A
PRODUCT ATTRIBUTES

M&S

EST. 1884



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setting THE SCENE

Our biggest impacts on the environment and society come through the food and general merchandise products we sell and the way in which they are used. Each year we sell 3 billion items to tens of millions of customers in the UK and overseas. Our customers expect a simple brand promise from us: that we will strive in everything we do, every M&S product we sell, to offer the most sustainable option possible.

This is not a new promise. Since our beginnings in 1884 we have always believed that employing business practices which benefit society as a whole will contribute to our long-term performance.

- In the 1920s we started buying directly from manufacturers to ensure quality and value, established a scientific laboratory to improve products in 1934.
- During the 1980s we introduced ethical audits.
- During the 1990s we were the first retailer to sell free range eggs. We also introduced a sustainable fish policy, removed artificial colours and flavourings, launched our first ranges of organic foods, and introduced an Environmental Code of Practice covering the chemicals used in our clothing, to name but a few.
- The launch of Plan A in 2007 introduced a more holistic approach that tackled all sustainability issues across our supply chains including sustainable raw materials, being a fair partner and addressing health challenges.
- In 2010, in order to deliver a simple brand promise we committed that every M&S product would have at least one significant Plan A attribute by 2020 as well as addressing big sustainability themes such as deforestation and carbon emissions.

*each year we sell
3 billion items
to tens of millions
of customers.*

PLAN A 2020 LAUNCHED IN 2014 WITH A FOCUS ON GREATER
TRANSPARENCY AND ENGAGEMENT OF OUR CUSTOMERS, EMPLOYEES,
AND SUPPLIERS, WHICH INCLUDED COMMITMENTS ON:

- Develop mechanisms to help our customers identify products with Plan A qualities (or 'attributes') online to encourage their purchase by 2015.

- To have at least one Plan A quality (or 'attribute') in all M&S General Merchandise and Food products by 2020, with 50% of products having at least one Plan A quality (or 'attribute') by 2015.

- By 2015, we will publish details of how we define and measure Plan A product qualities (or 'attributes'), identifying hotspots and details of our collaborations.

At M&S we define a Plan A product attribute as:

A **quality** or **feature** regarded as a characteristic or inherent part of a product which has a **demonstrable positive** or **significantly lower environmental and/or social impact** during its sourcing, production, supply, use and/or disposal.

We're making good progress towards our Plan A 2020 commitments. Thanks to our earlier achievements under Plan A we already had appropriate attributes in place for several product categories. In 2011/12, when we first started to measure our progress we identified 55 Plan A attributes – 40 for M&S food and household products and 15 for M&S clothing and home products. We now have 72 Plan A attributes – 49 for M&S food and household products and 23 for M&S clothing and home products. In most cases, a Plan A attribute will be a well recognised external environmental and social standard such as [Forest Stewardship Council \(FSC\)](#) Certified wood or [Fairtrade](#) certified cotton. Where external standards don't exist we work with others to develop our own approach which is credible and robust. Our attributes include Fairtrade, organic, recycled content, free range, Cruelty Free, low alcohol, healthy food, and manufactured in factories that meet social or environmental best practice standards. Our full lists of current attributes can be found on pages 14-19.

We will begin to introduce graphic symbols on our website and in store communications to help our customers identify and select these products.

In 2013/14, 57% of M&S products (based on sales volume) had at least one Plan A attribute – one year ahead of our 2015 interim target. While this progress represents an important achievement, we cannot be complacent as we know some more difficult categories are yet to be addressed and we have a constant stream of new products entering our supply chain. We will continue to research and develop ideas to accelerate more sustainable solutions for these products through our innovation programme.

While our commitments are incredibly demanding, we're not claiming that all of our products will be sustainable by 2020. Ultimately a more sustainable product will be made up of multiple attributes. Our aspiration is nothing less than the systemic improvement of every M&S product we sell – ensuring social and environmental principles are always taken into consideration. As a result, our customers can be confident that any product they buy is better for them, for the environment, and for the people who made it.

We are committed to improving the sustainability of consumer products and our ultimate vision is for a common global industry approach to product sustainability. We hope that our participation in collaborative groups in the UK (e.g. the [Institute of Grocery Distribution \(IGD\)](#) and [Waste and Resources Action Programme \(WRAP\)](#)) and internationally (e.g. [The Sustainability Consortium](#)) will help lead to the realisation of this vision.

Technology innovation, shifting consumer and societal expectations and marketplace developments mean *we need to evolve our current position on how and what we share publicly.*



purpose of THIS DOCUMENT

We believe that trust is established and maintained by doing things in the right way. This is further cemented through increased transparency and we have always strived to be as open as possible – both in the information we provide and the way in which we share it.

Technology innovation, shifting consumer and societal expectations and marketplace developments mean we need to evolve our current position on how and what we share publicly.

We introduced ‘transparency’ as a key priority area within Plan A 2020 and made a number of new commitments. As a retailer, we believe our starting point for greater transparency is primarily around being more open with customers about where and how our products are sourced and made.

We have done a considerable amount in our attempt to improve their sustainability credentials. Whilst we don’t pretend to have all the answers or solved all the issues yet we wanted to share what we have done to date. With this in mind we committed to publish details of how we define and measure Plan A product qualities in our own-brand products (which is over 98% of what we sell) and who we’ve worked with. This document aims to do just that.

This document begins with providing an overview of how we’ve approached identifying and measuring these attributes, and importantly who we’ve worked with to ensure we benefit from the latest scientific knowledge and stakeholder views.

It then lists our current approved Plan A attributes for M&S food and household products and M&S clothing and home products.

Finally, we explain how we intend to progress our vision for a common global industry approach to product sustainability.

How we approached identifying and measuring PLAN A PRODUCT ATTRIBUTES

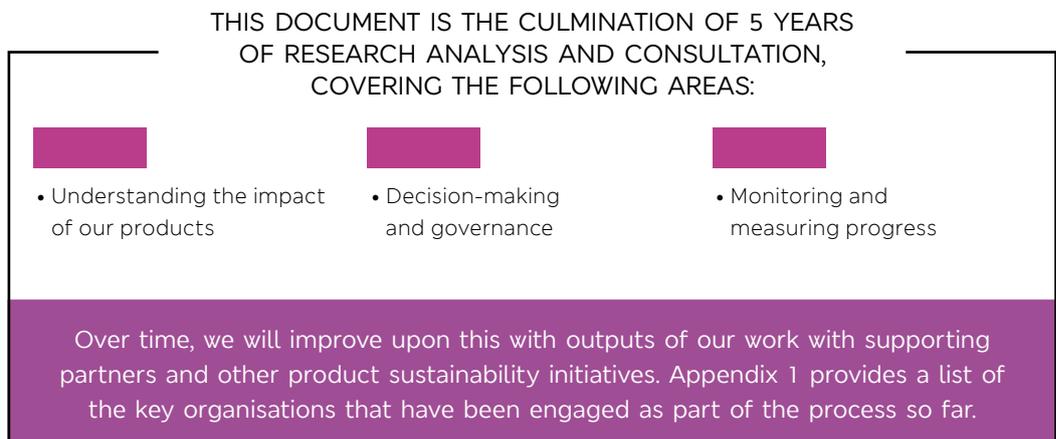
Our supply chain is diverse, large and complex and social and environmental impacts will occur at every stage of a product's life-cycle. This is further complicated by the fact that there is currently no universally accepted definition of what constitutes a truly sustainable product.

In recognition of these challenges we have set out to develop a robust and credible approach to enable us to start identifying and measuring more sustainable product attributes now. This will enable our commercial teams and suppliers to take action today, while we continue to work with others to develop a more global approach.

Scoping our requirements

A great deal of detailed insight sits behind our approach to defining Plan A product attributes.

To gather the wide range of knowledge, insight and leadership our approach is built on, we have consulted on an equally wide range of industry experts, sustainability experts, and advisory groups.



A great deal of detailed insight sits behind our approach to defining Plan A product attributes.

The diagram opposite summarises our process for identifying and measuring Plan A product attributes. Each key stage is described in more detail in the following sections.



Understanding the impact of our products

A good understanding of the latest science and views of stakeholders has helped us build a firm foundation for identifying and delivering appropriate Plan A attributes for different products across our range.

Thanks to our earlier achievements under Plan A we were not embarking on this process from a complete standing start.

Our first task was to conduct a thorough review of our product offer and supply chain to identify social and environmental 'hotspots'. This enabled us to identify the key impacts.

We already knew that most of the sustainability issues we face lie upstream of our own operations in our supply chain and downstream of us when our customers use and dispose of them.

We wanted to make sure our understanding reflected the latest scientific knowledge and understanding about the social and environmental impact of our products. We met with many stakeholders, such as [Forum for the Future](#), [WRAP](#) and [The Carbon Trust](#), to understand their views and gathered and reviewed a lot of information. Our internal specialists also worked with a number of other consumer product companies and independent experts in order to ensure our research and analysis was robust.

By carrying out 'hotspot' analysis and risk assessments we found that for each product category there were typically a handful of big impact issues which needed to be addressed as priorities.

In 2010, we joined the recently established [Sustainability Consortium](#) to build its knowledge into our experiences to date on consumer product sustainability and of course to learn from others.

Decision-making and governance

We have clear processes in place by which proposed Plan A product attributes are approved and formally communicated to our suppliers.

Internal Plan A product review committees have been established for food and household products and clothing and home products. They meet regularly to formally review applications for proposed Plan A attributes. They also ensure that teams responsible for certain product categories have appropriate plans in place to identify or develop potential attributes and in turn communicate expectations to suppliers. Each committee comprises the Director of Technology, the Director of Plan A, the Head of Sustainable Business, sustainability specialists from Plan A, and others as required.

EACH APPLICATION FOR A PROPOSED PLAN A ATTRIBUTE MUST:

 <ul style="list-style-type: none">• Clearly set out the sustainability benefits and explain why it should be given 'attribute' status with appropriate supporting evidence (e.g. carbon footprint studies, life cycle assessments, certifications, reports by independent specialists, and so on); and	 <ul style="list-style-type: none">• Target the key impact(s)('hotspots') for the products it is being proposed for.
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Applications may be rejected; approved subject to additional evidence being submitted; time limited (e.g. in situations where the attribute is not necessarily fully addressing a 'hotspot' but is the best option at that time); or of course be approved outright. Each committee regularly reviews progress to see whether any attributes can be improved or to see where additional management intervention may be required.

Our starting point is always to opt for a nationally or internationally accepted best practice standard, such as [Fairtrade](#), [MSC](#), [FSC](#), and so on. Thanks to Plan A we already had appropriate attributes in place for several product categories. For example, our fish category already had a substantial MSC offer and all our coffee and non-speciality tea were Fairtrade too.

However, appropriate standards don't always exist or if they do may not be logistically or financially viable for us to deliver at this time. For example, bakery products and jewellery are examples of product categories where we are still actively exploring potential Plan A attributes. In these instances our approach is to:

- **Work with others to develop new standards and share our experiences for the benefit of others;**
- **Establish projects to pilot the delivery of a particular attribute within a small number of suppliers (e.g. farms, factories, dyehouses, etc) where we don't have any specific experience and to see if they can be successfully scaled; and**
- **Actively support research to develop new or more deliverable or impactful attributes through our Plan A Innovation Fund.**

CASE STUDY

Slippers and stuffed toys



BUILDING SKILLS AND KNOWLEDGE ON PRODUCT SUSTAINABILITY THROUGH DECISION MAKING AND GOVERNANCE

Some claims are straightforward to assess as they can demonstrate a significant reduction backed up by a carbon footprint or a life cycle assessment by an independent source. Our criteria for an attribute from recycled content is that it should comply with our recycling textiles policy and make up a minimum 50% volume of the product (unless technical constraints limit the percentage to total or a lower level is above the marketplace norm). This is easy in single material items but challenging to interpret in multi-component products. In many cases our internal Plan A product review committees have to decide on a case by case basis.

On a number of occasions the committee has had to disappoint buying teams who believed their sourcing decisions in favour of more sustainable materials would qualify for a Plan A attribute. For example, when developing a slipper, the team pitched that as the foam between sole and sock was made of 100% recycled foam rather than virgin material it should qualify as an attribute. While they had external research to show the material benefit of using recycled foam, it was only a tiny proportion of the overall product (about 7%) so not significant. As this was a multi-component product, we ruled that the characteristic components of that product were really the sole or upper fabric and not the fill. Although initially disappointed, they came back the next season with a product that had a much greater overall content of recycled content in the sole and upper fabric.

However, when the stuffed toy team had worked hard to convert all of their stuffing to 100% recycled content we agreed that although the stuffing accounts for less than 50% of the total product, the characteristic part of the product is the fact that it is 'stuffed', so having 100% post consumer waste recycling of stuffing was still deemed to be a 'significant' part of the product.

These decisions inspired us to develop an interactive training programme, 'Doing the Plan A thing', for buyers and technical teams. This allowed them to work through a set of scenarios to better understand how to apply the attribute methodology with coaching from Plan A experts through the session. We used both the slipper and stuffed toy as memorable examples in the course. This increased skills across the teams, and at the same time resulted in less disappointment when pitching to the attribute committees.

Throughout this process our thinking is continually informed by our stakeholders and as result of our participation in key collaborative groups including the [IGD's Industry Group](#), [The Sustainability Consortium](#) and WRAP's [Product Sustainability Forum](#) and [Sustainable Clothing Action Plan](#).

We keep our list of attributes under constant review and is updated as science and stakeholder views develop and our thinking and expertise evolves.

Monitoring and measuring progress

Central coordination

The overall implementation of our Plan A programme is overseen and coordinated by a small central team of social, environmental and ethical specialists.

Our targets have also been integrated into the performance objectives of senior directors and their direct reports who are responsible for food, clothing and home products.

We track overall progress against our commitments twice a year. Each business area is required to confirm that any data submitted to the central Plan A team is materially accurate and has been subject to an appropriate level of review prior to its formal submission. Data on Plan A attributes is also independently assured by Ernst & Young each year

CASE STUDY

Silver Factory Framework



DEMONSTRATING
SCALABLE
EXCELLENCE IN
SUSTAINABLE
MANUFACTURING

We knew from research by Carbon Trust and WRAP that food factories were a significant hotspot in terms of energy, water and waste. From years of experience working on labour issues we also knew opportunities existed to positively improve employee working conditions, training and rights. We also saw a real need to embed 'lean thinking' to ensure the food supply chain was resource efficient and fit for the future. We wanted to use Plan A attributes to reward leadership, however there was no single industry standard which brought together the different elements that would form the basis for an attribute.

We decided to work with our suppliers alongside external technical experts to develop an M&S bespoke standard. The initial draft in 2009 was based on real-life learning from a pilot project run by the 2 Sisters factory in Flixton, designed to identify which practices delivered business benefit as well as positive environmental and social outcomes, and how to motivate and reward continual improvement, innovation and ambition.

These learnings were shared with other food suppliers via toolkits and case studies as part of M&S supplier exchange sessions. In response to demand, a standardised self-assessment tool was developed to outline best practice based on our suppliers' feedback. Over a period of two years, M&S food suppliers piloted, reviewed, and revised this self-assessment tool with input from The Carbon Trust, WRAP, IGD, WWF, Oxfam, SA Partners and experts in manufacturing efficiency and ethical audits. We needed to consider a broad range of challenges given the variation in factory operations, geographies, factory age, etc. Eventually we were satisfied that the self-assessment was stretching (yet achievable) as well as scalable across all M&S supplying sites. This self-assessment rates suppliers as Bronze, Silver or Gold based on their performance across 3 frameworks: ethical, environment and lean. Verification visits are carried out by subject matter experts to confirm that the site is genuinely embedding sustainability into their business strategy and approach to business and rather than simply to progress against the scorecard. During the visit the experts probe the accuracy of self-assessments, interview workers and worker representatives and review KPI data.

The next challenge was to determine at what level M&S would award a Plan A attribute. This was debated by our food Plan A product review committees who looked at supplier rating distribution and determined that attributes would be awarded for achieving silver or above. Silver reflects years of hard work by a site and a level of performance substantially above industry average, and we now aim for 100% of our supply base to achieve silver by 2020. We annually review this target to make sure it continues to be stretching and will start to introduce gold targets once silver is mainstreamed.

The Plan A attributes process is a key incentive for buyers to continue encouraging sites to make progress on this scorecard.

Measuring Plan A product attributes. We report the percentage of M&S products sold world-wide which have at least one Plan A attribute.

Local ownership

Each area of our business is responsible for ensuring that appropriate processes and controls are in place to monitor and report progress against Plan A 2020 commitments which are relevant to them.

Plans are in place for how our teams responsible for food and household products and clothing and home products will meet our commitments on Plan A product attributes. Plans will often vary from product to product. This is because our approach to sourcing will not necessarily always be the same.

Local targets are also set each year in order to monitor and measure progress and incrementally increase the proportion of products with Plan A attributes. Information on attributes is compared against products sold to provide a list of products with at least one attribute on a monthly basis.

CASE STUDY

Palm oil in biscuits



DEMONSTRATING LEADERSHIP ON COMMODITY-DRIVEN DEFORESTATION

When the buying team for biscuits approached us with a proposal that the purchase of sustainable palm oil as an ingredient should count as a Plan A attribute, we thought long and hard about it. On a purely volume basis, palm oil is not a significant ingredient in biscuits (often accounting for less than 1%) but it is still more commonly used in biscuits than in most other products. Other hotspots such as achieving Silver Factory status on our supplier scorecard or sourcing sustainable wheat intuitively seemed more significant.

However, we knew that palm oil production can be a key contributor to deforestation and with RSPO sustainable palm oil becoming available to suppliers, we wanted to encourage maximum uptake in our supply base. We require that our suppliers do more than simply buy RSPO certified palm oil, they need to be members of RSPO and undergo a full chain of custody audit and commit to their reporting framework. If awarding Plan A attribute status would incentivise a large number of suppliers to demand sustainable palm oil from their ingredient suppliers then this would be a significant and material contribution towards protecting forests and communities, and send a message to other companies that this was achievable. As a result the attribute was approved for all suppliers using more than a tonne of palm oil. By the end of 2014, 93% of our palm oil in foods and household cleaning was RSPO certified. From supplier feedback, we know that the incentive to receive a Plan A attribute played an important motivational role for suppliers making products containing multiple ingredients.

Current progress

Our commitment is for all M&S food and household products and M&S clothing and home products to have at least one Plan A attribute. We're making good progress. In 2013/14, 57% of M&S products (based on volume of sales) had at least one Plan A attribute.

However, even if a product has a Plan A attribute it does not necessarily count towards our 2020 target. For example, a product may have an approved attribute but represents a small percentage of the overall product.

CASE STUDY

Lochmuir™ Salmon



A CONTINUING SUCCESS STORY

Pre 2006, farmed salmon was a challenging area for M&S as we were trying to address a number of sustainability issues raised by NGOs, ranging from pesticides used to control sea lice and contaminants in feed, through to welfare of the fish and discharges into the marine environment of excess food and untreated waste.

Our response was to take a systematic approach to address these multiple issues by specifying a production system (Lochmuir™ Salmon) and then applying it right across our supply chain. So in 2007, production of all farmed salmon (fresh and ingredient) shifted to one producer and a small number of dedicated farms which meant M&S improved its ability to apply and maintain strict standards. These farms ensured that fish were reared on a diet unique to M&S, selected for high omega-3 levels and the lowest contaminants on the high street. All marine ingredients used in the production of Lochmuir™ feed are from fisheries certified to the International Fishmeal and Fish Oil Organisation's Standard for Responsible Supply (IFFO RS) or the Marine Stewardship Council. The farms are all audited to M&S's Select Farm Assurance Standard enabling us to give our customers assurances on animal welfare, environmental protection, food safety, and product quality. The husbandry of fish is also approved by RSPCA Freedom Food, representing the best possible standards of care.

By developing a production system and working with a small number of sites we were able to move from managing multiple issues to having a product with multiple sustainability credentials that we were proud of and which is well recognised by our customers.

We already have products with multiple attributes. For example, our Pure Cotton Active Waist Checked Shorts with Stormwear™ were made in factories which meet our Eco and Ethical Factory requirements and supports BCI Cotton. Another example is our Tuna and Sweetcorn Sandwich which has our Eat Well, No Net Tuna, and Food Waste Reduction attributes and is made in a factory which meets our Gold Factory requirements. We envisage with time most products will have a number of attributes which together will make the product even more sustainable.

We also know that over time we may have to find new attributes as our existing ones become more the industry norm. This provides a further incentive for products to aim to achieve more than one attribute per product.

Please refer to our Plan A reports via our website for further information on how we deliver Plan A and our performance against each of our commitments.

CASE STUDY

Pure Beauty



USE OF THE PLAN A INNOVATION FUND

The Plan A Innovation Fund was set up to help tackle challenges and provide funding for ideas that might not be technically feasible or commercially viable at an early stage. The beauty team had already done a lot of work on packaging. They wanted to look at how they could source more sustainable ingredients. They had identified Keracol, a spin-out company from Leeds University set up to develop novel approaches to the extraction of active molecules by using renewable and waste materials from plants in a clean energy-efficient way.

The beauty team applied to our Plan A Innovation Fund to secure investment to investigate options to develop a skincare active from our own food waste. Vitamins E and C are commonly used as anti-aging actives. Vitamin E is often derived from petroleum sources but grape skin and seeds contain high levels of antioxidants which are 20-50 times more powerful than vitamins E or C.

So, we worked with one of our UK wine suppliers to extract the antioxidants from the grape pomace. After extraction, the pomace can be returned to the winery and used as fertiliser, completing the loop. This was delivered into a new product range 'Pure Beauty' which launched in 2014.

CASE STUDY

Free Range Eggs & Cruelty Free



REMAINING AT
THE FOREFRONT
OF ANIMAL WELFARE

Since 1997, M&S has sold only free range eggs and since 2002 we have only used free range eggs as an ingredient in our prepared foods. Although more companies are now adopting free range eggs, we believe that asking for only free range to be used across all our prepared foods remains an industry leading position, and hence it qualifies as an attribute. We are working with our egg producers to address the other hotspots of energy usage, animal feed and poultry litter, however we have still to develop a robust methodology by which we can award an attribute for leading environmental practices on egg farms.

In 2008, M&S became the first high street retailer to exclusively offer BUAV (British Union for the Abolition of Vivisection) "Cruelty Free" approved household cleaning products and beauty collections on own branded products. For household cleaning and beauty products, we believe animal welfare remains a valid hotspot due to high levels of customer concern. Legislation is beginning to improve industry performance in relation to animal testing, but "Cruelty Free" certification reflects industry best practice in controlling all M&S cosmetic and household ingredients. We have agreed to maintain it as an attribute and increasingly we are starting to address other hotspots of these products such as sustainable sourcing of ingredients or environmental practices in factories producing them.

Our Plan A

PRODUCT ATTRIBUTES

Our list of Plan A product attribute types and attributes are kept under constant review and are updated as science and stakeholder views develop and our experience evolves. The following sets out our current list of Plan A product attribute types and attributes and is correct as of March 2015.

Plan A product attributes *are grouped according to type* to align with our analysis on *impacts or 'hotspots'*:

Raw Materials	Ensuring our key materials come from the most sustainable sources available to us.
Fair Partner	Improving the lives of hundreds of thousands of people in our supply chain and local communities.
Animal Welfare	Ensuring the highest practical and commercially viable standards of animal welfare across our supply chains.
Farming / Factory	Demonstrating excellence in manufacture and farming by operating to the highest environmental and social standards.
Process	Continually improving the efficiency and effectiveness of production methods used by our suppliers in order to reduce the impacts of our products.
Packaging	Optimising packaging and maximising its reusability and recyclability in order to be as resource efficient as possible.
Healthy Living	Helping thousands of customers and employees choose a healthier lifestyle.

Plan A product attributes

In order to be identified as a 'product with a Plan A attribute' the product must:

- Meet our minimum standards (e.g. be supplied and produced in accordance with our Global Sourcing Principles); and
- Have an approved Plan A product attribute(s) which has a demonstrable positive or significantly lower environmental and / or social impact.

Where relevant, at least 50% of the finished product (as sold to the customer) must have the Plan A product attribute. The only exceptions to this are where technical constraints limit the percentage to total or a lower level is considered to be above the marketplace norm.

Food and household product attributes

Our food and household product range is large and diverse. We offer high-quality food ranging from prepared meals, sandwiches and desserts, through to farm produce, wine and flowers and even cleaning products. So far we've identified 49 Plan A attributes for M&S food and household products. In total, 56% of M&S food and household products had at least one Plan A attribute in 2013/14. The most used attributes (based on volume of sales) are Silver or Gold Factory and all attributes which come under the Raw Materials, Animal Welfare, and Healthy Living attribute types.

Note: Attributes marked with a * require additional validation by industry experts and must be approved by the Plan A product attribute committee for food and household products before they can be used.

Attribute	Description
Raw Materials	
Lochmuir™ Salmon	Salmon that is farmed to the M&S Lochmuir™ Select Farm Assurance standards .
No Net Tuna	Tuna that is caught using 'pole & line' and 'line' capture methods, not a net.
Rope Crown Mussels	Mussels that are grown using the 'rope grown' method.
Responsibly Farmed Fish	Products containing farmed fish from a farm that meets the M&S Select Farm Assurance Standards.
Responsibly Caught Wild Fish	Products containing wild fish from a fishery that is either: a) Marine Stewardship Council (MSC) Certified; b) MSC Assessment is in progress; c) In a formal Fishery Improvement Project; or d) Has sustainable practices (e.g. the target fishery is healthy, any associated impact on the ecosystem is minimal, the fishing gear has low environmental impact, and a management plan is in place).
100% British Chicken	All chicken that is reared and slaughtered in Great Britain and Northern Ireland and not overseas.
British Beef (if previously sourced from countries at risk of deforestation)	Beef sourced from the UK for all canned meats or deli sliced meats that were previously sourced from countries significantly affected by deforestation.

Attribute	Description
Raw Materials (continued)	
Sustainable Certified Cocoa*	Products which contain 100% UTZ , Fairtrade or Rainforest Alliance Certified Cocoa. The direct M&S supplier must also be a member of UTZ and have had a valid audit, or must follow the full supply Chain of Custody requirements for Fairtrade / Rainforest Alliance, including audits where necessary.
Sustainable Certified Palm Oil (RSPO) *	Products which contain >95% palm oil from Roundtable on Sustainable Palm Oil (RSPO) certified sources . The M&S direct supplier must be a member of RSPO and have full Chain of Custody Certification. Green Palm certificates are not acceptable.
Sustainable Certified Soy *	a) Products which contain Round Table Responsible Soy (RTRS) Certified sources. Supplier must be a member of RTRS and have full Chain of Custody Certification in place. or b) For suppliers using <250 tonnes of soy or soya derived products per year, but are unable to obtain RTRS Certified materials within their ingredients they are not required by the RTRS to become full members or complete an independent audit but are required to buy RTRS certificates for the equivalent tonnage of soy use.
Sustainable Wood	Products made of wood or paper sources with full FSC Chain of Custody Certification in place. Does not apply to product packaging.
Organic Certification	Products which meet the Soil Association organic standards.
Rainforest Alliance	Products which meet Rainforest Alliance standards.
Recycled Content	Products that contain a minimum of 30% recycled material from post consumer waste. Does not apply to product packaging.
Fair Partner	
Black Economic Empowerment (BEE) Level 4 Contributor	Products supplied by companies which meet the BBE Level 4 contributor on the South African Government's Scorecard.
Fairtrade	Products which support Fairtrade International (FLO) Certified standards and carry the Fairtrade Mark.
M&S Milk Pledge Plus	Products which contain milk produced from the M&S Milk Pledge Plus scheme.
Supporting Local Communities *	a) Products supplied by companies in a developing country which have gone above and beyond to provide a real contribution to their local community in an area that may be deprived; or b) Suppliers where a minimum of 60% of their full workforce have undergone certified Emerging Leaders training.

Attribute	Description
Fair Partner (continued)	
Sustainable Flower Harvesting Programme	Flowers and plants that are sustainably harvested directly from the wild in South Africa but monitored by the Flower Valley Conservation Trust to ensure they are not over-harvested and that disadvantaged rural communities in the area are supported.
Animal Welfare	
Cruelty Free	Homecare products produced in accordance with the Cruelty Free International/BUAV Humane Household Products Standard
Free Range Eggs (where >10% of the product)	Eggs that are free range or products which contain more than 10% egg and all the egg is free range.
Free Range Protein	All free range protein meets industry leading high welfare free range standards.
Oakham™ Chicken	Chicken reared to M&S Oakham™ chicken standards .
Outdoor Bred Pork	All Outdoor Bred Pork meets industry leading high welfare standards.
Farming / Factory	
AISE Charter for Sustainable Cleaning	For companies producing M&S homecare products which have been independently audited to confirm they meet the AISE Charter for Sustainable Cleaning requirements.
M&S Approved Sustainable Wine Scheme*	For wine that comes from a vineyard / winery that is a member of an M&S Approved Sustainable Wine Scheme in the relevant country.
Validated as a Silver or Gold Factory on the M&S How We Do Business (HWDB) Scorecard*	Products which come from a factory that has achieved either Silver or Gold on the M&S HWDB Scorecard and has been validated by independent industry experts.
Process	
Significant Carbon Footprint Reduction (>25%) *	For products that have been independently reviewed by technical specialists who confirm the carbon footprint has been reduced by >25%.
Significant Carbon Footprint Reduction through Bulk Shipping of Wine *	For wine products that have been independently reviewed by technical specialists who confirm the carbon footprint has been significantly reduced as a result of being shipped in bulk to Europe and then bottled rather than being bottled at source.
Carbon Neutral *	Products which have been independently assessed to confirm a carbon reduction of at least 25% and are in accordance with the requirements of PAS 2060 on carbon neutrality .
Food Waste Reduction (through Packaging or Processing) *	For categories where waste may be a significant issue (e.g. bakery, product, protein, juice, delicatessen, and food on the move) and where products have had their life extended through new packaging or improved processes (e.g. skin packed meat or UV treated bread).
MPS Qualification (A Standard)	For flowers or plants where the grower / site has achieved the MPS-A standard .
Waterless Packaging for Flowers	For direct delivery flowers which are delivered to customers without the use of water through the use of Modified Atmosphere Packaging (MAP) bags and dry despatch.

Attribute	Description
Packaging	
Significant Packaging Reduction (>25%)*	Products that can demonstrate that packaging has been reduced by at least 25% relative to comparable products on the market.
Recycled Content from an M&S Recycling Partnership*	Packaging that uses recycled content originating from an M&S local authority recycling partnership.
Compostable Biobased Polymers	Packaging materials which are certified as home compostable in accordance with the ' OK Compost HOME ' standard.
FSC Certified Cork	Wine corks made from sources with full FSC Chain of Custody Certification in place.
Packaging from M&S Model Forest*	Products that have packaging made from material sourced from the M&S 'Model' Forest programme (which demonstrates exemplary standards in forestry, paper mills, transport and social welfare).
Healthy Living¹	
Active Health / Enriched Products	Products within the Active Health range or products which have been nutritionally enriched and carry the Active Health green arrow on pack.
Count on Us (COU)	Products within the COU range (calories controlled & low fat).
Eat Well	Products that are nutritionally balanced based on our strict Eat Well guidelines. Excludes basic produce, basic prepared produce and water, which are naturally healthy.
Portion Control	Portion controlled products that are individually wrapped and contain <200 calories.
Low Sugar (or No Sugar Alternatives)	Drinks with artificial sweeteners that offer a healthier reduced calorie choice for consumers.
Reduced Fat / Sugar / Salt / Saturated Fat	Products that contain a minimum of 30% less fat, salt, sugar or saturated fat than their equivalent standard product.
Balanced For You (BFY)	Products within the BFY range (carbohydrate controlled & high in protein).
Vegetarian	Meal or lunchtime solutions that offer customers a vegetarian meal option within ranges and encourage healthy eating.
No Alcohol (adult drinks)	Non-alcoholic adult drinks that are an alternative to wine.
Low Alcohol (under 4%)	Certain alcoholic drinks with less than 4% alcohol content.
Lower Alcohol (4% - 11%)	Certain alcoholic drinks with between 4% and 11% alcohol content.

¹ For more information on health and nutrition please see our dedicated Health and Nutrition website: <http://health.marksandspencer.com/>

Clothing and Home product attributes

Our clothing and home product range is incredibly diverse and we offer everything from clothing, footwear, bags and accessories, through to jewellery and gifts and furniture. So far we've identified 23 Plan A attributes for clothing and home products. In total 60% of clothing and home products had at least one Plan A attribute in 2013/14. The most used attributes (based on volume of sales) are Eco Factory, Sustainable Wood, BCI Cotton, Ethical Factory, and Cruelty Free.

Attribute	Description
Raw Materials	
Better Cotton Initiative (BCI) cotton	Products which contain cotton and meet Better Cotton Initiative (BCI) standards and there is an Output Declaration Form (ODF) relating to the product. BCI takes a mass-balance approach and end product ultimately may not physically contain BCI cotton.
Certified Organic Fibres	Products which contain organic fibres and meet legal standards and certified by an approved certification body.
Hemp	Products which contain any hemp fibre. Hemp has been shown to have a lower environmental impact than conventional fibres.
Jute	Products which contain any jute fibre. Jute has been shown to have a lower environmental impact than conventional fibres.
Leather	Products which contain leather, comply with the M&S chemical policy and Plan A leather policy, and must score Green on the M&S animal statement country assessment. The tannery completing final stage(s) of processing must also achieve at least Bronze rating and have a traceability score via the Leather Working Group auditing protocol .
Lyocell Fibre	Products which contain Tencel fibre from Lenzing or Excel from Birla .
Modal	Products which contain Modal fibre from Lenzing only.
Recycled Cotton	Products which contain a minimum of 25% recycled cotton and comply with M&S Plan A policy for textile recycling.
Recycled Nylon	Products which contain recycled nylon and comply with M&S Plan A policy for textile recycling.
Recycled Plastic	Products which contain post consumer recycled plastic and has been approved by M&S.
Recycled Polyester	Products which contain post consumer and post industrial recycled polyester and complies with M&S Plan A policy for textile recycling.
Recycled Wool	Products which contain recycled wool and comply with M&S Plan A policy for wool.
Sustainable Wood	Products which contain wood and comply with the M&S Plan A wood sourcing policy.

Attribute	Description
Fair Partner	
Fairtrade Cotton	Products which support Fairtrade International (FLO) Certified standards and carry the Fairtrade Mark. Fairtrade cotton cannot be blended with other cotton types.
Animal Welfare	
Cruelty Free	Cosmetics and homecare products produced in accordance with the Cruelty Free International / BUAV Humane Cosmetics Standard and Humane Household Products Standard .
Non-Mulesed Wool	a) Products which contain wool sourced from routes where surgical mulesing is not performed. b) If from Australia the Australian Wool Testing Authority (AWTA) test certificate must be provided which states 'Not Mulesed' or 'Ceased Mulesed'.
Farming / Factory	
M&S Eco Factory Audit Standard	Products which are produced in a factory that meets the M&S Eco Factory Audit Standard.
M&S Ethical Excellence Factory	Products manufactured in a factory that meets M&S's strict criteria for Ethical Excellence, which means that they can demonstrate they have world class working conditions and outstanding HR practices in all areas including wages.
Process	
Eco Dyeing	Products utilising cold pad batch technology instead of a conventional dyeing process.
Ozone Technology	Denim products where the main fabric wash is done using ozone technology instead of a conventional wash laundry process.
Spun Dyed Man-Made Fibres	Products which contain man-made fibres (i.e. Viscose, Modal, Polyester, Polyamide, and Acrylic) which have been dyed at the point of fibre manufacture.
Water-Based Polyurethane	Products which contain water-based polyurethane (i.e. manufactured using no organic solvents).



Progressing our PRODUCT SUSTAINABILITY VISION

We have done a considerable amount in our attempt to understand and respond to our product sustainability challenge but still have much to do. We also know that things will change – what might be considered best practice now might not be in a year or two's time. We are continually challenging ourselves to improve our performance and we believe that the best scientific knowledge and stakeholder input is key to this.

Our approach to Plan A product attributes is a starting point. Our aim is that by 2020 all of our own brand products will be more sustainable than they were previously. Customers will be confident that they can buy any product knowing that it is better for them, for the environment, and for the people who made it.

However, we are committed to improving the sustainability of consumer products and our ultimate vision is for a common global industry approach – one that is progressive, transparent, credible and importantly is scalable.

We will continue to develop and evolve our plans in partnership with many organisations. We will continually review the effectiveness of our approach to capture best practice and share learnings (what worked and what didn't) as a legacy that can be used and built on by others.

We hope that our participation in collaborative groups in the UK (e.g. [the IGD](#) and [WRAP](#)) and internationally (e.g. [The Sustainability Consortium](#)) will help lead to the development of a common global approach.

We welcome communication and dialogue with any stakeholder who is able to help us improve our approach or help us move closer to fulfilling our vision. All feedback and comments on our approach to identifying and measuring Plan A product attributes can be sent to PlanA@marks-and-spencer.com.

APPENDIX 1– LIST OF ENGAGED STAKEHOLDERS

Our thanks go to all of the organisations listed below for their valuable thoughts and comments on all or aspects of our approach to product sustainability and Plan A product attributes. If we have inadvertently missed your organisation off the list please accept our apologies and do let us know.

3 Keel	International Down and Feather Testing Laboratory (IDFL)
Accenture Development Partnerships	LEAF (Linking Environment and Farming)
Ahold	Leather Working Group
Alliance for Water Stewardship (AWS)	Lenzing
Anthesis Group / Best Foot Forward	Living Earth
Aquaculture Stewardship Council (ASC)	Made-By
Australian Wool Innovation (AWI)	Marine Conservation Society (MCS)
BASF	Marine Stewardship Council (MSC)
Better Cotton Initiative (BCI)	MPS
Birla	Oxfam
British Union for the Abolition of Vivisection (BUAV)	Programme for the Endorsement of Forest Certification (PEFC)
Canopy	Rainforest Alliance
Consumer Goods Forum	Roundtable on Sustainable Palm Oil (RSPO)
Cool Earth	Roundtable Responsible Soy (RTRS)
Cruelty Free International	SA Partners
Department for International Development (DFID)	SGS
Emerging Leaders	Soil Association
Environment Agency	Solidaridad
Environmental Defense Fund	Strategic Environmental Consulting (SEC)
Ergon Associates	Supplier Ethical Data Exchange (Sedex)
Ernst & Young	Textile Exchange
Ethical Tea Partnership	The Carbon Trust
Ethical Trading Initiative (ETI)	The Sustainability Consortium
Fairtrade Foundation	Timber Trade Federation
Flower Valley Conservation Trust	Traidcraft
Food and Drink Federation (FDF)	Twin Trading
Forest Stewardship Council (FSC)	Unilever
Forum for the Future	UTZ
Greenpeace	Waste and Resources Action Programme (WRAP) – Product Sustainability Forum
IDH	Waste and Resources Action Programme (WRAP) – Sustainable Clothing Action Programme
Impactt	World Cocoa Foundation
Institute of Environmental Management & Assessment (IEMA)	WWF
Institute of Grocery Distribution (IGD)	Zero Discharge of Hazardous Chemicals (ZDHC)
International Association for Soaps, Detergents and Maintenance Products (AISE)	
International Cocoa Initiative	

We would also like to say thanks to our colleagues in other consumer product companies and our suppliers.

M&S

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