

To do the right thing for the

CUSTOMER & BRAND

by ensuring our

HUMAN RIGHTS

*commitments are met for all people producing M&S
products around the world*

Human Rights Standard

Amendment Log

Date	Standard & page link	Summary of changes
October 2025	High risk countries 1.0 Driving standards each and every day	Updated Country Risk Scores in line with SEDEX Radar; clarified high-risk industries and updated requirements on Worker Voice Programme

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Introduction

[M&S's Human Rights Policy](#) states our commitment to respect internationally recognised human rights in line with the principles and guidance contained in the [United Nations Guiding Principles \(UNGPs\) on Business and Human Rights](#).

Our [Global Sourcing Principles](#) set out M&S's minimum requirements and expectations of how we and our supplier partners conduct business to uphold human rights along with labour, environmental, ethical and legal requirements. Our supplier partnerships are built on open and transparent discussion, with a shared culture of continuous improvement which goes beyond basic legal compliance. We commit to working continuously with supplier partners to raise standards and improve working conditions as our business relationships develop.

This M&S Food Human Rights Standard is designed to clearly communicate what M&S Food suppliers need to do in order to achieve our desired human rights outcomes together.

This Standard is built on six pillars. In sections 1.0 – 6.0 below, we detail for each pillar: outcomes (what we expect will happen as a result of compliance with our requirements); requirements (what we require suppliers to do to deliver the outcome) and guidance (support for suppliers in achieving requirements and outcome).

1. DRIVING STANDARDS EACH AND EVERY DAY

OUTCOME: The people that grow, farm, and pack M&S FOOD products are treated with respect and their health, safety and human rights are respected in their workplace.

2. HUMAN RIGHTS DUE DILIGENCE

OUTCOME: Supplier prevents, manages and mitigates human rights impacts in their own operations and supply chain.

3. ACCESS TO REMEDY

OUTCOME: Supplier provides remediation when identified they have caused or contributed to a negative human rights impact.

4. BUILDING CAPABILITIES

OUTCOME: Supplier has the capability and capacity to manage human rights and ethical trade within the M&S Food supply chain.

5. WORKING IN PARTNERSHIP TO TACKLE ENDEMIC ISSUES

OUTCOME: Endemic issues are tackled by working in partnerships with other suppliers, industry, NGOs and stakeholders.

6. RESPONSIBLE PURCHASING PRACTICES

OUTCOME: M&S FOOD behaviours support our supply base, and suppliers' behaviours support suppliers' supply chain in upholding the M&S Food Human Rights Standards.

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Scope

In scope

All M&S Suppliers listed below are in scope of this Standard.

1. Direct product suppliers (Food and Non-Food) into M&S Food
2. Supplier Head Office/ Group Functions
3. Agents
4. Packhouses and co-packers
5. A-List raw material suppliers
6. Hardware suppliers and / or their agents ¹
7. M&S own brand wine suppliers

Out of Scope

Growers and farms are out of scope as their requirements are managed as part of the Select Farm and sourcing standards which can be found on One Food Platform (OFP).

Supporting information

The M&S Food Human Rights Standard should be read in conjunction with the following documents:

M&S Group policies:

- [Human Rights Policy](#)
- [Global Sourcing Principles](#), which are aligned to the clauses of [the ETI Base Code](#)
- [Sanctions & Export Controls Policy](#)
- [Supply chain and responsible sourcing policy](#)

M&S Food policies: *[found on One Food Platform](#)

- Prohibited Country and Enhanced Due Diligence Policy
- Technical Audit Protocol
- Food Technical Terms of Trade Business Standard and Rate Card
- Supplier Performance Policy

Industry policies & guidance:

- ETI Base Code
- FNET CAR document
- Serious Incident Protocol

Further questions: For further guidance and support, contact the M&S Human Rights Team: food.sustainability@marks-and-spencer.com

¹ Hardware suppliers should read this policy in conjunction with the Industry Specific Standard for Hardware

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Roles and responsibilities

M&S Food colleagues

Just as we ask the highest standards of our suppliers, M&S Food Group employees are also expected to demonstrate behaviours which support our supply base. M&S colleagues must:

- Ensure practices and behaviours support suppliers to comply with the M&S Food Human Rights Standard
- Treat suppliers with respect and consideration in all communications
- Comply with GSCOP

Suppliers must:

- Meet all requirements listed within this document

Agents must:

- Ensure all managed sites supplying into M&S Food and agent head offices meet all requirements listed within this document

M&S Lead Technologists must:

- Be familiar with the standards and ensure they are implemented within the suppliers for which they are responsible
- Flag any human rights concerns with the M&S Human Rights team
- For new suppliers, ensure a SMETA audit has taken place within 12 months of going into production for M&S, been reviewed by them and any critical actions are closed out prior to starting production

M&S Human Rights Team must:

- Be accountable for ensuring the Human Rights Standard and guidance remains up to date and supports driving standards within industry
- Provide expertise and support to M&S Food category teams and suppliers
- Grade SMETA audits based on M&S Food requirements and hear any appeals from suppliers
- Agree any derogations from the standards in the form of specific compliance agreements

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Quick start guide to requirements

The below table summarises our requirements for suppliers into M&S Food. For further detail on definitions of high risk industries and countries, [see below](#).

Requirements	New Suppliers	Supplier Company	Agents	Direct supply sites (manufacturing and packhouses) and A-list sites	
				High risk country and / or industry	Medium risk country and industry
Meet all labour standards within national law	✓	✓	✓	✓	✓
Uphold the M&S Global Sourcing Principles and the ETI Base Code	✓	✓	✓	✓	✓
Registration on SEDEX, linked to M&S Food and visible to M&S	✓	✓	(A/B membership)	✓	✓
Completion of SEDEX SAQ to 100%	✓	✓	✓	✓	✓
Worker Committee or representative trade union in place	≥ 50 workers	≥ 50 employees	≥ 50 employees	≥ 50 workers	≥ 50 workers
Third party ethical audit (SMETA preferred)	Sites ≥ 30 workers Conducted in 12 months prior to production for M&S All business critical and / or critical NCS closed	Notify M&S if business critical or critical NCS identified in any site's audit within 48 hours of becoming aware	Notify M&S if business critical or critical NCS identified in any site's audit within 48 hours of becoming aware	Sites ≥ 30 workers Every 2 years Notify M&S if business critical or critical NCS identified within 48 hours of becoming aware	N/A
Participation in M&S Worker Voice Programme on annual basis	Nominated suppliers only	N/A	N/A	UK / ROI sites ≥ 30 workers - nominated suppliers only	UK / ROI sites ≥ 30 workers - nominated suppliers only
Develop plan and process for Human Rights Due Diligence of own operations and rest of supply chain	All suppliers to be able to evidence approach Nominated suppliers to report on progress annually to M&S	All suppliers to be able to evidence approach Nominated suppliers to report on progress annually to M&S	All suppliers to be able to evidence approach Nominated suppliers to report on progress annually to M&S	N/A	N/A
Ensure access for workers to an effective site-level grievance mechanism	✓	✓	✓	✓	✓

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How M&S classifies risk

Our audit requirements for direct supplier and A list sites in high risk industries and / or countries are different to those for direct supplier and A list sites in medium risk industries and medium risk countries.

High risk industries

Regardless of country of operation, M&S Food considers sites in the following industries to be high risk:

- All direct meat suppliers or any meat processing sites where there is blood or slaughter on site
- Direct seafood suppliers or A-list fish processing sites, where gutting or filleting takes place on site
- Basic produce packhouses (Tier 2 packhouses, grower packers and growers are in scope of the requirements outlined in the Select Farm Basic Produce Human Rights Policy – please refer to that policy for requirements beyond Tier 1 direct sites)
- Direct (tier 1) horticulture packhouses

All sites in scope in high risk industries will require an ethical audit on a 2 yearly basis.

High risk countries

High risk countries are classified based on the Sedex Radar Agricultural Country risk assessment.

For supplier sites not included in the above high risk industry list, the country risk table will determine audit frequency.

All sites in scope in high risk countries will require an ethical audit on a 2 yearly basis.

The country list table can be found below at the end of this document.

Regardless of country risk rating, all suppliers must consult this list for any additional country specific M&S Food requirements in medium and / or high risk countries.

The country risk list is regularly reviewed and any changes will be communicated to suppliers.

Suppliers must also consult the M&S Food Prohibited Country and Enhanced Due Diligence Policy, applicable to a subset of countries from which sourcing is either prohibited or will require enhanced due diligence.

1.0 Driving standards each and every day

Outcome

The people that grow, farm, manufacture and pack M&S food products are treated with respect and their health, safety and human rights are respected in their workplace.

Requirements

All suppliers: Uphold minimum labour standards

1.1.1 All suppliers to M&S Food must ensure all direct sites to M&S Food (manufacturing and packhouses) and A-list sites supplying into M&S uphold:

- minimum labour standards within national and other applicable law;
- the M&S [Global Sourcing Principles](#);
- [the ETI Base Code](#)

New suppliers

1.1.2 All new suppliers must ensure they create a Sedex account and register all sites in supply to M&S.

1.1.3 All new supplier sites, regardless of country or industry risk, with 30 or more workers must ensure they have an ethical audit conducted within the last 12 months, or have an audit booked and completed prior to starting production for M&S. The audit must meet the requirements outlined below at 1.1.20-1.1.25.

1.1.4 All new supplier sites must have completed, or be working to complete, all corrective actions within the timeframes stipulated by the auditor. Where business critical or critical issues are identified these must be closed out prior to M&S production starting. M&S may also request all major issues to be closed out prior to production starting.

1.1.5 New suppliers must then follow the below requirements that apply to all onboarded suppliers in supply to M&S Food.

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All suppliers: contact details

1.1.6 All suppliers must ensure primary contact details are kept up to date on M&S Food technical platforms (One Food Platform). This is essential for the sharing of audit grading letters, worker voice surveys etc.

All suppliers: Sedex registration

1.1.7 All suppliers and their sites that supply directly to M&S Food (manufacturing and packhouses) and A-list sites must have Sedex membership and be linked with M&S Food (ZC1092139) on Sedex, with full visibility given to M&S Food of all sites in supply.

1.1.8 All agents must have AB membership of Sedex.

1.1.9 Active Sedex membership is required for the full time the site is supplying M&S. Suppliers / agents are responsible for managing membership renewal and ensuring sites' memberships do not lapse.

All suppliers: Completion of Sedex SAQ to 100%

1.1.10 All direct sites (manufacturing and packhouses) and A-list sites must complete the Self-Assessment Questionnaire (SAQ) to 100%.

1.1.11 SAQs must be updated every 6 months or when there are any major changes, including within the supplier site and / or new Sedex SAQ formats.

All suppliers: Worker Committees

1.1.12 All direct sites (manufacturing and packhouses) and A-list sites with 50 or more workers must have an effective and representative trade union or worker committee in place.

Supplier sites in high risk industries and / or countries: audit

Our audit requirements for direct supplier sites in high risk industries and / or countries are different to those for suppliers sites in medium risk industries and medium risk countries.

1.1.13 All direct and A-list supplier sites in high risk industries and / or high-risk countries are required to have a third party ethical audit (see 1.1.20-1.1.25) on an ongoing basis every 2 years.

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- 1.1.14 Hardware sites can continue to follow the audit frequency as stipulated in the risk assessment completed by their agent and submitted to the M&S Hardware Technologist.
- 1.1.15 Suppliers must alert M&S as soon as they become aware of any critical or business critical non-compliances raised in an audit.
- 1.1.16 M&S Food will grade those that are in scope and are registered One Food Platform as an M&S Food site. We will grade audits according to the methodology detailed below under 'Guidance - Audit Grading' and a grading letter will be shared with the supplier contact registered on One Food Platform.
- 1.1.17 All corrective actions must be closed out within timelines stipulated by the auditor and communicated on the Sedex platform. Any extensions or changes to close out requirements must be discussed and agreed with M&S Food.
- 1.1.18 Any changes or disputes for criticalities or verification methods on Sedex must be agreed with the audit body and Sedex. Where this is not possible, this must be agreed with M&S and the Human Rights Team will review the possibility of a derogation – this should take place in exceptional circumstances only.

Third party ethical audit requirements

- 1.1.19 Where a supplier site is in scope for audit (i.e. all new supplier sites and, once in supply, all sites in high risk industries and/or countries), SMETA is the preferred third party audit methodology.
- 1.1.20 Any SMETA audit undertaken for M&S Food supply must meet the following criteria:
- Initial and periodic audits booked after September 10th 2024 must be under SMETA 7.0 methodology. Audit firms can continue to schedule partial follow-up audits under SMETA 6.1 until end of 2025
 - Semi-announced within a 3-week window
 - Conducted by a Sedex [Approved Auditor Company \(AAC\)](#)
 - Two-pillar preferred
 - Indicate M&S Food as customer when booking with audit body
 - Be conducted when the site is fully operational - the audit window should be aligned when the largest number of workers are present

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- Be published by the supplier and made visible to M&S no later than 28 days from the audit date.
- 1.1.21 Suppliers must alert M&S as soon as they become aware of any critical or business critical non-compliances raised by the audit within 48 hours.
- 1.1.22 While the preferred type of third party social audit is SMETA, other audit types may be permitted. SIZA and WIETA audits are accepted in South Africa and the full report must be shared with M&S Food, if not available on the Sedex platform. We may also be able to accept certifications such as SA8000, ICTI or BSCI, but these must be approved by a member of the M&S Food Human Rights team.
- 1.1.23 If 100% of the product you supply to M&S Food is supplied as Fairtrade, and labelled as Fairtrade on pack, we will accept a Fairtrade audit. If the product you supply is not bought and sold as Fairtrade, a SMETA audit is required.
- 1.1.24 For any site wishing to use an alternative to SMETA, suppliers must seek prior approval from M&S Foods' Human Rights team and booking requirements agreed in advance.

Supplier sites in neither a high risk industry nor high risk country: audit

- 1.1.25 For all direct sites (manufacturing and packhouses) and A-list sites in neither a high risk country nor a high risk industry, M&S Food does not require a SMETA audit on a 2 year frequency, following the initial SMETA audit as required for new sites as part of the onboarding process.
- 1.1.26 We may request a SMETA audit for a random sample of up to 10% of sites in medium and low risk countries. We also reserve the right to grade any audit undertaken.

Nominated suppliers, UK & ROI: M&S Worker Voice Programme

- 1.1.27 Nominated supplier sites operating in the UK and Republic of Ireland with 30 or more workers must participate in the M&S Worker Voice programme. This is regardless of industry risk or audit requirement. There will be a maximum of one survey per financial year for nominated suppliers. Nominated suppliers will be given a minimum of 1 month notice before they are required to book in their survey.
- 1.1.28 Surveys must be booked by the supplier to take place during peak production, in order to enable as many workers on site - temporary and

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permanent - to take part. New suppliers will only be nominated after their New Supplier First Audit has taken place.

1.1.29 All suppliers are expected to review the survey results and build action plans addressing issues identified..

Monitoring

- Sedex Membership
- Link to M&S Food (ZC1092139) on Sedex
- Sedex SAQ completed to 100%
- Lapsed sites
- Worker Committee for sites with more than 50 workers

Verification

- New supplier first audit
- Integrity audit
- Audit grading all sites in scope for grading by M&S
- Participation in Worker Voice programme

Guidance

[Process for managing Collaborative Action Required \(CAR\) finding non compliances:](#)

In light of the addition of 'Collaborative Action Required' (CARs) to the SMETA 7.0 audits, FNET has worked with retailer members to align on a common approach which can be found [here](#).

M&S Grading: In the introductory phase of SMETA 7.0 (2025), M&S will grade audits based solely on the number of NCs with criticalities and not inclusive of

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any CAR fundings. However, suppliers are asked to review the [CAR action plan](#) template in the FNET guidance and share a completed template with M&S.

If any CARs raised require urgent action as per the [FNET guidance](#), they will trigger the [UK Food Supply Chain Serious Incident Escalation and Management Protocol](#) (see below).

[Serious Incident Case Escalation and Management Protocol](#): Should a serious incident arise anywhere in the M&S Food supply chain, the agreed [UK Food Supply Chain Serious Incident Escalation and Management Protocol](#) should be followed. For definitions of what constitutes a serious incident, please refer to the Protocol document.

Sedex

Supplier Guidance for Sedex Linking and Adding Ethical Info can be found [here](#) on One Food Platform

Audit Grading

- For audits in scope for grading, M&S will review the audit report and generate a grading letter for the audit, which will be sent to the supplier. For other audit methodologies, these are not graded as standard, however they will be reviewed by the M&S Human Rights team and given an acceptable or unacceptable grade.
- In our grading of SMETA audits, M&S will assess the severity of non-compliances and each non-compliance will be scored Critical, Major or Minor. In most circumstances our assessments will follow the SMETA 7.0 Measurement Criteria. However in instances where, upon review, it is deemed that the criticality assigned to a non-compliance does not fit the description of the issue, M&S Food may assign the criticality according to the audit finding definitions within our M&S Food Audit Protocol.
- Please note that M&S Food differs from SMETA in requiring all workplaces with 50 or more workers to have an elected worker committee or trade union. Sites without this in place will receive an additional major non-compliance and this will be indicated in their grading letter.
- Audits will be graded Outstanding, Good, Improvement Required or Unacceptable based on the number and severity of non-compliances (NCs) raised, as follows:

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Grading	Critical	Major	Minor
Outstanding	0	0	0-3
Good	0	1-3	4-9
Improvement Required	0	4-9	10 +
Unacceptable	1 or more	10 +	10 +

Unacceptable Audits

If the site audit is graded Unacceptable, in most instances M&S will require a follow up audit within 6 months to close out all non-compliances, at the supplier's expense and in line with our Terms of Trade Rate Card.

We expect suppliers to provide the M&S Food Human Rights team with monthly status updates on progress. However, on a case-by-case basis, M&S may request a supplier to close out non-compliances on Sedex without a follow up audit. More information is available in our [Supplier Performance Standard](#).

M&S Worker Voice Programme

Worker Voice remains a core part of M&S Food's Human Rights compliance programme and a critical "beyond-audit" tool allowing M&S to hear directly from those who make our products, as well as to support with early warning of sensitive issues or risks.

Each year, 250 nominated supplier sites across UK and ROI will be selected at random to participate in our Worker Voice programme. In situations where enhanced due diligence is required at a UK or ROI site, we may also nominate your site to participate in the survey outside of this annual cohort. All nominated suppliers for the programme must complete the survey within the designated timeframe.

Nominated suppliers will be contacted by our service provider and will be asked to fill in a simple onboarding form and select a survey week that suits them. Suppliers are expected to implement the simple worker voice survey at a time when most workers are on site.

Workers will participate in a 5-minute online survey about their life at work, and afterwards suppliers will gain access to a dashboard, which M&S will also have

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access to, containing results about what's going well at your workplace, and what could be improved according to your employees.

If you have further questions, please contact food.sustainability@marks-and-spencer.com.

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2.0 Human Rights Due Diligence

Outcome

Supplier prevents, manages and mitigates human rights impacts in their own operations and supply chain.

Requirements

Human Rights Due Diligence

- 2.1.1 All suppliers to M&S must have their own human rights due diligence approach in place and a plan for how this will be achieved. Suppliers' approaches should in time include both their own operations and rest of supply chain and:
- assess actual and potential human rights risks
 - identify key hotspots and areas of risk linked to specific products, supply chains or thematic areas (such as gender)
 - outline an action plan for mitigating risks and, wherever relevant, ensuring remedy
 - monitor and review action plans.
- 2.1.2 Every year, M&S Food will nominate suppliers for review of their HRDD plans and processes. Nominated suppliers are selected on the basis of strategic importance to M&S Food and / or product / raw material risk, as determined by M&S Food.
- 2.1.3 All nominated suppliers will be notified by the M&S Food Human Rights team directly.
- 2.1.3 Nominated suppliers must submit information annually to M&S on their Human Rights Due Diligence approach to their product category and the M&S Human Rights Team for review.
- 2.1.4 Nominated suppliers should agree their human rights priority area(s) of focus within their Joint Business Plan (JBP) Responsible Sourcing KPIs, and

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these will be reviewed on an agreed frequency with the M&S category and supplier teams.

2.1.5 M&S Food may ask suppliers who have not been ‘nominated’ as part of the above process to demonstrate the HRDD plans and processes they have in place for their own operations and rest of supply chain at any time.

2.1.6 M&S Food invites any suppliers who are not ‘nominated’ to share their HRDD plans and processes with the relevant category and Human Rights teams.

Monitoring

- Nominated supplier due diligence review
- Progress against maturity framework outlined in M&S Food’s [Human Rights Due Diligence and Remedy Toolkit](#)
- JBP review of agreed KPIs

Guidance

Guidance on Human Rights Due Diligence

M&S Food’s [Human Rights Due Diligence and Remedy Toolkit](#) provides comprehensive guidance and signposts further resources on HRDD best practice.

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3.0 Access to Remedy

Outcome

Supplier provides remedy when it is identified they have caused or contributed (through action or inaction) to a negative human rights impact.

Requirements

Access to Remedy

- 3.1.1 All suppliers must ensure all workers, including agency workers, have access to a direct workplace grievance mechanism (or operational grievance mechanism).
 - 3.1.2 In addition, suppliers must ensure their own direct suppliers have workplace or operational grievance mechanisms in place.
 - 3.1.3 All suppliers must protect every worker from any form of reprisal and ensure that there is no retribution in relation to any grievance brought forward.
 - 3.1.4 All suppliers should actively engage in bringing about remediation, working individually or in cooperation with other actors where a negative human rights impact has been identified.
 - 3.1.5 All suppliers must establish plans and remediation policies to respond to severe human rights issues.
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Guidance

Guidance on Access to Remedy

For further guidance on access to remedy, please see the M&S Food's [Human Rights Due Diligence and Remedy Toolkit](#).

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4.0 Building Capabilities

Outcome

Supplier has the capability and capacity to manage human rights and ethical trade within the M&S food supply chain.

Requirements

Building Capabilities

- 4.1.1 Supplier demonstrates a commitment to human rights and ethical trade at the highest level of the organisation.
 - 4.1.2 Supplier invests in the capacity and capability of its people to manage human rights and ethical trade within their own operations and supply chain.
-

Guidance

Ethical Exchange programs

M&S Food's Plan A team host Supplier Exchange programs throughout the year to support suppliers in achieving their human rights commitments. Suppliers should actively participate in these events wherever possible.

Ethical Trade Industry Groups

Suppliers are encouraged to participate in multistakeholder initiatives such as the Food Network for Ethical Trade (FNET), the Spanish Ethical Trade Forums (SETF) and the Seasonal Worker Scheme Taskforce etc. where relevant.

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5.0 Working in partnership to tackle endemic issues

Outcome

Endemic issues are tackled by working in partnerships with other suppliers, industry, NGOs, and stakeholders.

Requirements

Working in partnership to tackle endemic issues.

- 5.1.1 Supplier commits to work with M&S and others to tackle endemic issues which are broader than their specific supply chain or suppliers.
- 5.1.2 M&S key strategic areas are: Tackling labour exploitation and Modern Slavery, Enhancing Livelihoods and Worker Representation and Voice.
- 5.1.3 Suppliers are encouraged to engage with external stakeholders including government, NGOs and trade unions to understand the human rights impacts of their business. Where appropriate, suppliers should engage external stakeholders in programmes and projects to improve working conditions and respect for human rights.
- 5.1.4 Supplier joins specific programmes tackling endemic issues that relate to their sourcing countries, industry, or supply chains. E.g., FNET, ETI, Fairtrade, Stronger Together, Spanish Ethical Trade Forums, SWS Taskforce, SEA Alliance etc.

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6.0 Responsible Purchasing Practices

Outcome

M&S Foods' behaviours support our suppliers, and in turn suppliers' behaviours support their supply chain in upholding the M&S Food Human Rights Standards. Responsible purchasing practices are in place throughout the M&S supply base.

Requirements

- 6.11 M&S Food keeps buying practices under review and ensures that our behaviour supports suppliers in complying with our human rights standards. We will continue to train colleagues within the business on human rights.
- 6.12 M&S Food treats suppliers with respect and consideration in all our communications.
- 6.13 M&S will always seek to comply with GSCOP in relation to our dealings with suppliers.
- 6.14 M&S Food values an open and regular dialogue with our suppliers and responds to their feedback. Internal and external surveys including the GCS and Advantage surveys are important to monitoring perceptions of our behaviours and processes.
- 6.15 Suppliers should adopt equivalent requirements in their own supply base to ensure responsible purchasing practices uphold M&S Food Human Rights Standards.
- 6.16 Suppliers should feed back to M&S where our behaviour creates compliance issues further along the supply chain.

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Country requirements

The below list is based on the Sedex Radar agricultural risk tool.

Regardless of risk rating, suppliers must consult the table for any additional country-specific requirements. For further details on any of these, please contact the Human Rights team.

Suppliers must also consult the M&S Food Prohibited Country and Enhanced Due Diligence Policy, applicable to a subset of countries from which sourcing is either prohibited or will require enhanced due diligence.

For any country in neither this Standard nor the Prohibited Country document, please contact the Human Rights team.

Countries marked with an asterisk (*) have been newly added or changed risk according to the RADAR classification since the last update of the M&S Food Human Rights Standard (2023).

Country	Sedex Radar risk rating	Audit required	Additional requirements
Afghanistan*	Prohibited: Group 1		See Prohibited Sourcing and Enhanced Due Diligence Policy
Albania	High risk	✓	
Algeria	High risk	✓	
American Samoa*	High risk	✓	
Andorra*	Medium risk		
Angola	High risk	✓	
Anguilla*	High risk	✓	
Antigua and Barbuda*	High Risk	✓	
Argentina*	High Risk	✓	
Armenia	High risk	✓	
Aruba*	High risk	✓	
Australia	Medium risk		
Austria	Medium risk		

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Azerbaijan	High risk	✓	
Bahamas*	High risk	✓	
Bahrain	High risk	✓	
Bangladesh	High risk	✓	
Barbados*	High risk	✓	
Belarus*	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy
Belgium	Medium risk		
Belize	High risk	✓	
Benin	High risk	✓	
Bermuda	High risk	✓	
Bhutan	High risk	✓	
Bolivia	High risk	✓	
Bonaire, Sint Eustatius and Saba*	High risk	✓	
Bosnia and Herzegovina	High risk	✓	
Botswana	High risk	✓	
Brazil	High risk	✓	
Brunei Darussalam	High risk	✓	
Bulgaria	Medium risk		
Burkina Faso	High risk	✓	
Burundi	High risk	✓	
Cambodia	High risk	✓	
Cameroon	High risk	✓	
Canada	Medium risk		
Cape Verde	High risk	✓	
Cayman Islands	High risk	✓	
Chad	High risk	✓	
Chile*	High Risk	✓	
China	High risk	✓	Sourcing of all product and raw material prohibited from Xinjiang – see also M&S Food Technical Terms of Trade and the Prohibited Sourcing and Enhanced Due Diligence Policy
Colombia	High risk	✓	
Comoros	High risk	✓	
Congo*	High risk	✓	

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Congo, The Democratic Republic of the *	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy
Cook Islands	High risk	✓	
Costa Rica	Medium risk		
Côte d'Ivoire	High risk	✓	
Croatia	Medium risk		
Cuba	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy
Curaçao*	High risk	✓	
Cyprus*	High risk	✓	
Czech Republic	Medium risk		
Denmark	Medium risk		
Djibouti*	High risk	✓	
Dominica	High risk	✓	
Dominican Republic	High risk	✓	
Ecuador	High risk	✓	
Egypt	High risk	✓	
El Salvador	High risk	✓	
Equatorial Guinea	High risk	✓	
Eritrea*	High risk	✓	
Estonia	Medium risk		
Eswatini, The Kingdom of *	High risk	✓	
Ethiopia	High risk	✓	
Falkland Islands (Malvinas) *	High risk	✓	
Faroe Islands	Medium risk		
Fiji	High risk	✓	
Finland	Medium risk		
France	Medium risk		
French Guiana	High risk High risk	✓	
French Polynesia	High risk	✓	
Gabon	High risk	✓	
Gambia	High risk	✓	
Georgia	High risk	✓	
Germany	Medium risk		

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Ghana	High risk	✓	
Gibraltar	Medium risk		
Greece	High risk	✓	
Greenland	Medium risk		
Grenada	High risk	✓	
Guam *	High risk	✓	
Guatemala	High risk	✓	
Guinea	High risk	✓	
Guinea-Bissau	High risk	✓	
Guyana	High risk	✓	
Haiti	High risk	✓	
Holy See (Vatican City State) *	Medium risk		
Honduras	High risk	✓	
Hong Kong	High risk	✓	
Hungary	Medium risk		
Iceland	Medium risk		
India	High risk	✓	
Indonesia	High risk	✓	
Iran, Islamic Republic of *	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy
Iraq *	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy
Ireland, Republic Of	Medium risk		
Isle of Man *	Medium risk		
Israel *	High risk	✓	Refer to Prohibited Country document for guidance on West Bank, Gaza Strip, Golan Heights
Italy	Medium risk		
Jamaica	High risk	✓	
Japan	Medium risk		
Jersey	Medium risk		
Jordan	High risk	✓	
Kazakhstan	High risk	✓	
Kenya	High risk	✓	
Kiribati *	High risk	✓	

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Korea, Democratic People's Republic of (North Korea)*	Prohibited Group 1		See Prohibited Sourcing and Enhanced Due Diligence Policy
Korea, Republic of	Medium risk		
Kosovo, Republic of	High risk	✓	
Kuwait	High risk	✓	
Kyrgyzstan	High risk	✓	
Lao People's Democratic Republic	High risk	✓	
Latvia	Medium risk		
Lebanon	High risk High risk	✓	
Lesotho	High risk	✓	
Liberia	High risk	✓	
Libya*	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy
Liechtenstein	Medium risk Medium risk		
Lithuania	Medium risk		
Luxembourg	Medium risk		
Macao	Medium risk		
Madagascar	High risk	✓	
Malawi	High risk	✓	
Malaysia	High risk	✓	
Maldives	High risk	✓	
Mali	High risk	✓	
Malta	Medium risk		
Marshall Islands*	High risk	✓	
Martinique	High risk	✓	
Mauritania	High risk	✓	
Mauritius *	High risk	✓	
Mayotte*	High risk	✓	
Mexico	High risk	✓	
Micronesia, Federated States of	High risk	✓	
Moldova, Republic of	High risk	✓	
Monaco	Medium risk		
Mongolia	High risk	✓	
Montenegro	High risk	✓	
Montserrat	High risk	✓	

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Morocco	High risk	✓	Refer to Prohibited Sourcing and Enhanced Due Diligence document for guidance on Western Sahara
Mozambique	High risk	✓	
Myanmar*	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy
Namibia	High risk	✓	
Nauru	High risk	✓	
Nepal	High risk	✓	
Netherlands	Medium risk		
New Caledonia*	High risk	✓	
New Zealand	Medium risk		
Nicaragua	High risk	✓	
Niger	High risk	✓	
Nigeria	High risk	✓	
Niue*	High risk	✓	
North Macedonia	High risk	✓	
Northern Mariana Islands*	High risk	✓	
Norway	Medium risk		
Oman	High risk	✓	
Palau	High risk	✓	
Palestine, State of	High risk	✓	See Prohibited Sourcing and Enhanced Due Diligence Policy under Group 2 for further guidance
Panama*	High risk	✓	
Papua New Guinea	High risk High risk	✓	
Paraguay	High risk	✓	
Peru	High risk	✓	
Philippines	High risk	✓	
Poland	Medium risk		
Portugal	Medium risk		
Puerto Rico	High risk	✓	
Qatar	High risk	✓	
Réunion*	High risk	✓	
Romania	High risk	✓	
Russian Federation*	Prohibited: Group 1		See Prohibited Sourcing and Enhanced Due Diligence Policy
Rwanda	High risk	✓	

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Saint Barthélemy*	High risk	✓	
Saint Helena, Ascension and Tristan Da Cunha *	High risk	✓	
Saint Kitts and Nevis*	High risk	✓	
Saint Lucia*	High risk	✓	
Saint Martin (French Part)*	High risk	✓	
Saint Vincent and the Grenadines*	High risk	✓	
Samoa*	High risk	✓	
San Marino*	High risk		
Sao Tome and Principe	High risk	✓	
Saudi Arabia	High risk	✓	
Senegal	High risk	✓	
Serbia	High risk	✓	
Seychelles	High risk	✓	
Sierra Leone	High risk	✓	
Singapore	Medium risk		
Sint Maarten (Dutch Part)*	High risk	✓	
Slovakia	Medium risk		
Slovenia	Medium risk		
Solomon Islands*	High risk	✓	
Somalia*	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy
South Africa	High risk	✓	Sites are strongly encouraged to make use of available Stronger Together South Africa resources
South Sudan*	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy
Spain	Medium risk		Suppliers sourcing basic produce from Spain must actively engage in the Spanish Ethical Trade Forums and refer to the additional requirements outlined in the Select Farm Human Rights policy
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Sri Lanka	High risk	✓	
Sudan	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy under Group 2 for further guidance
Suriname	High risk	✓	
Sweden	Medium risk		
Switzerland	Medium risk		
Syrian Arab Republic*	Prohibited: Group 1		See Prohibited Sourcing and Enhanced Due Diligence Policy
Taiwan	Medium risk		
Tajikistan	High risk	✓	
Tanzania, United Republic of	High risk	✓	
Thailand	High risk	✓	Sites are encouraged to engage in a third party programme eg. Issara
Timor-Leste	High risk	✓	
Togo	High risk	✓	
Tokelau	High risk	✓	
Tonga	High risk	✓	
Trinidad and Tobago	High risk	✓	
Tunisia	High risk	✓	
Turkey	High risk	✓	
Turkmenistan	High risk	✓	
Turks and Caicos Islands	High risk	✓	
Tuvalu	High risk	✓	
Uganda	High risk	✓	
Ukraine	High risk	✓	
United Arab Emirates*	High risk	✓	
United Kingdom	Medium risk		<p>All direct and A list sites must be aware of the requirements of the M&S Worker Voice Programme and participate when nominated to do so</p> <p>All sites must display the Modern Slavery Helpline contact details, available in the multilanguage posters from Stronger Together: Resources - Stronger Together</p>

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			<p>All sites must promote the Just Good Work app to all employees: Just Good Work</p> <p>All suppliers should consider membership of the Food Network for Ethical Trade (FNET) and participate in relevant workstreams</p> <p>Suppliers sourcing basic produce in the UK must refer to the additional requirements in the Select Farm Human Rights policy related to the Seasonal Worker Scheme</p>
United States	Medium risk		
United States Minor Outlying Islands*	High risk	✓	
Uruguay	Medium risk		
Uzbekistan	High risk	✓	
Vanuatu*	High risk	✓	
Venezuela, Bolivarian Republic Of *	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy
Vietnam (Viet Nam)	High risk	✓	
Virgin Islands, British*	High risk	✓	
Virgin Islands, U.S,*	High risk	✓	
Wallis and Futuna*	High risk	✓	
Yemen*	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy
Zambia	High risk	✓	
Zimbabwe	Enhanced Due Diligence: Group 2		See Prohibited Sourcing and Enhanced Due Diligence Policy

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