



To do the right thing for the
CUSTOMER & BRAND
by delivering
SUSTAINABLE INGREDIENTS
to all M&S products around the world

Marks & Spencer

Palm Oil Policy

Introduction

Palm oil is the world's most widely used vegetable oil and is found in a wide range of food, household, beauty and personal care products. It is versatile and highly land-efficient, but where it is produced irresponsibly it can be associated with deforestation, conversion of natural ecosystems, peatland degradation, greenhouse gas emissions, biodiversity loss and risks to workers, Indigenous Peoples and local communities.

M&S is committed to sourcing palm oil in an environmentally and socially responsible manner to ensure that companies who produce the palm oil used in our products do not contribute to legal or illegal deforestation, conversion or degradation of all natural ecosystems in accordance with the definitions and operational guidance of the Accountability Framework Initiative, do not develop on peatland and respect and protect the rights of workers, Indigenous Peoples and local communities. Palm oil supply chains are complex, and M&S can be distant from production. We expect all companies in our supply chain to contribute to positive palm oil development and to sourcing with integrity. M&S aims to ensure zero deforestation, conversion or degradation of all natural ecosystems from the use of palm oil in the manufacture of M&S products. More information on what this means to M&S can be found on [Palm Oil | Marks & Spencer \(marksandspencer.com\)](https://marksandspencer.com/palm-oil).

Scope

This policy applies across M&S to all palm oil and palm kernel oil, and all associated fractions, derivatives and palm-based ingredients used in M&S own-brand products. This applies to all relevant product categories, including, but not limited to Food, Personal Care and Household.

Due to the low total impact and complex nature of small composite ingredients this policy only applies to palm oil and palm oil derivatives that are listed in the finished product. Therefore, all undeclared processing aids are out of scope of this policy.

Palm oil used indirectly in animal feed is governed through the M&S Animal Feed Policy and forms part of M&S's overall responsible sourcing requirements. Third-party branded products sold by M&S are not covered by this supplier policy unless expressly stated.

Outcome

M&S commits to:

- Requiring 100% of palm oil and palm-derived materials used in M&S own-brand products to be covered by RSPO Certification.
- Increasing the proportion sourced through physically certified Segregated or Identity Preserved supply chains, with a goal of achieving 100% Segregated or Identity Preserved sourcing by the end of 2030 where such supply is available.
- Improving traceability, due diligence and risk management beyond certification, including greater visibility to mill and plantation level.
- Meeting our Plan A commitment for all palm oil and palm-derived ingredients used in M&S own-brand products to be sourced from supply chains that are free from deforestation and conversion of natural ecosystems (with a 1 January 2020 cut off date), development on peat and human rights abuses by 2030.
- Supporting the inclusion and long-term viability of smallholder farmers in sustainable palm oil supply chains

M&S Palm Oil Position

- All palm oil products used in M&S products must be from an RSPO certified source.

In Food products:

- All palm oil ingredients must be from a RSPO certified Segregated and/or Identity Preserved source.
- For palm-based fractions and derivatives, where Segregated or Identity Preserved material is not commercially or technically available, RSPO Mass Balance may be used only as the minimum interim sourcing model. The supplier must document the reason, retain supporting evidence and agree a time-bound transition plan with the relevant M&S Technologist and Sustainability team.
- The use of RSPO Credits does not meet the minimum requirement unless explicitly approved as a temporary exception by the M&S Sustainability team.

In Homecare & Personal Care products:

- The RSPO Mass Balance model is the minimum standard for sourcing all palm oil, palm kernel oil and derivatives (including non-declarable compounds and ingredients).
- In conditions where it is commercially and technically achievable, the RSPO Segregated sourcing model should be used for sourcing any palm oil, palm kernel oil and derivatives (including non-declarable compounds and ingredients)
- For further details on sourcing requirements for Personal Care and Beauty products, please refer to the Formulation and Packaging Guidelines document.

Our approach is not to boycott or remove palm oil, but to source it responsibly and use our influence to help improve the wider sector. Selecting segregated RSPO palm oil is preferred to removing palm oil or replacing with other fats. Any category plans to actively remove palm oil from products for marketing or labelling purposes (i.e. claiming 'No palm oil' on pack for preferable social or environmental sustainability outcome) must be discussed with the M&S Sustainability Team, as this is in breach of M&S membership of the RSPO.

M&S Direct suppliers' requirements

In order to meet these commitments all palm oil going into M&S products must:

- Be supplied by ingredient and product manufacturers who hold the RSPO membership, licence and supply-chain certification applicable to their role and to the sourcing model declared to M&S.
- Be declared in raw material specifications if it is RSPO/CSPO or equivalent.
- Be included within the site Integrity and Segregation Risk Assessments (Food and Homecare suppliers only).
- Disclose the refiner, first importer and, where available, mills and plantations associated with palm-derived materials supplied to M&S. Suppliers must support M&S's annual data collection via 3Keel and work progressively towards full traceability to mill and plantation level (for higher-risk or material supply chains, M&S may require additional mill to plantation level information, risk assessment, independent verification, grievance information or evidence of corrective action).
- Adhere to RSPO segregated or equivalent standards during new product development.
- Be from first importers of palm oil who ensure palm oil supplied into the M&S supply chain:
 - Does not contribute to deforestation, conversion or degradation of natural ecosystems.
 - Does not contribute to clearance of high carbon stock (HCS).

- Does not contribute to peatland expansion (regardless of depth) and use best management practices for existing plantations on peat.
- Is traceable from refinery to extraction mill and from validated mill and plantation sources.
- Protect human rights in line with M&S Global Sourcing Principles.
- Be compliant with RSPO (or equivalent) requirements in relation to product and company claims (www.rspo.org).
- Exclude any organisation considered high risk from their palm oil supply chain within a timeframe agreed with M&S.
- Any use of palm-derived material that does not meet this policy must be notified to M&S before use. Exceptions may be approved only in writing by the relevant M&S Technologist and M&S Sustainability team, must be supported by evidence of technical or market constraints, and must include a defined corrective-action plan and review date.

It is the supplier's responsibility to keep the most up to date certification in their system. M&S will undertake an annual data collection on Palm oil based ingredients through a third party.

When requested, information on palm oil usage and supply chains must be submitted on an annual basis through a third party, providing all requested information in a timely manner including:

- Identification and disclosure of upstream supply chains to first importer.
- Appropriate documented evidence to support declarations.

Data must be available and shared without obstruction.

M&S commits to

- Work to ensure 100% of the palm oil we use in our products is RSPO certified
- Achieving our goal of 100% segregated and/or IP palm oil supply chain (including derivatives and fractions by 2030).
- Submit data for internal and external reports, benchmarks, scorecards etc.
- Engage and consult with external stakeholders on policy and regulatory matters.
- Ensure that local processes exist to fulfil the requirements of this policy and that appropriate compliance and communication arrangements are in place.
- Assess or investigate any actual or potential policy breaches, including where complaints are received in collaboration with the M&S Foods Sustainability team.
- Action to manage risks associated with palm oil from sources which do not meet M&S minimum standards or to remove palm oil from unacceptable sources.
- Ensuring that new product development does not introduce non-compliant palm oil or palm oil derivatives.
- Work to support smallholder farmers in the production of palm oil.

M&S Responsibilities:

- **Business units:** implement the policy within relevant product categories.
- **Technologists/product teams:**
 - Check compliance during NPD and specification approval.
 - Ensure any nonconformances raised through Integrity Audit are followed up and closed out with the supplier.
 - For any suppliers who are sourcing fractions and/or derivatives that are not fully RSPO certified segregated, agree an action plan with the supplier to transition the source to 100% segregated RSPO by the end of 2030.
 - Make the M&S Sustainability team aware of any category plans to actively remove palm oil from products for marketing or labelling purposes (i.e. claiming "No palm oil" on pack for preferable social or environmental sustainability outcome), as this is in breach of M&S membership with RSPO.

- **Suppliers:** declare palm content, maintain evidence and submit annual data.
- **Sustainability team:** set standards, manage exceptions, oversee reporting and investigate risks.
- **Commercial:** support compliant sourcing and agreed transition plans.

Appendix

Supporting Documents

- For more information on how M&S measure compliance against these Standards please refer to the M&S Audit Protocol.
- This document should be read in conjunction with the following documents that are also in scope for Hardware suppliers & Agents:
 - Technical Terms of Trade
 - Food safety & Quality Standard
 - Brand Integrity Standards
 - Labelling Standard
 - Human rights standard
 - Global sourcing principles

Definitions

Accountability Framework Initiative: a collective effort of diverse organisations dedicated to protecting forests, natural ecosystems, and human rights, focused on ethical production of commodities such as palm oil. For further information see: <https://accountability-framework.org/use-the-accountability-framework/download-the-full-framework/>

Palm Oil: means all materials derived from the fruit of the oil palm tree (*Elaeis guineensis*) including palm and palm kernel oil and all palm oil-based ingredients and derivatives. It includes products such as palm fatty acids (PFAD), palm kernel fatty acids (PKFAD), olein, stearin, or other products that are derived from fractionation of palm oil and palm kernel oil.

Palm Oil Derivatives: Products derived from crude palm oil/palm kernel oil; coming from, but not limited to, refining, fractionating, blending and oleochemical activities. These can include fatty acids, glycerine, fatty nitrogen compounds etc.

Palm Oil and Palm Kernel Oil Fractions: Fractions created from fractionation which separates liquid palm olein from solid palm stearin, mainly but not limited to palm oil stearin and palm oil olein.

Processing aids:

- Substances that are added to a product during the processing of such products but are removed in some manner from the product before it is packaged in its finished form.
- Substances that are added to a product during processing, are converted into constituents normally present in the product, and do not significantly increase the amount of the constituents naturally found in the product.
- Substances that are added to a product for their technical or functional effect in the processing but are present in the finished product at insignificant levels and do not have any technical or functional effect in that product.

First Importer: companies who import, process or supply substantial volumes of palm oil and palm oil derivatives upstream of the supply chain from M&S direct suppliers. The term is not prescriptive and may be extended to other companies using palm oil deemed to be material to M&S supply chains.

Roundtable on Sustainable Palm Oil: sustainability scheme for palm oil production and supply. RSPO standards are developed through multi-stakeholder input and are supported by Production and Supply Chain (chain of custody) certification.

RSPO equivalent: M&S accepts other schemes that meet or exceed RSPO principles and criteria, currently only ISCC+ is approved. Other schemes will be considered on request.

Business Unit: area of within the M&S business – i.e. Foods, Home, Beauty etc.

Validated Fresh Fruit Bunch: Fresh harvested palm fruit from a known and risk assessed source (applicable to first importers not direct suppliers).

Mass Balance: A RSPO supply-chain model under which certified palm oil may be mixed with ordinary palm oil, while certified volumes are administratively monitored and controlled through the supply chain. The volume sold as Mass Balance certified must not exceed the eligible certified input.

Segregated: The Segregated (SG) supply chain model assures that RSPO certified oil palm products delivered to the end user come only from RSPO certified sources. Suppliers must comply with the cut-off dates and implementation requirements set out in the M&S Deforestation Commitment and the applicable approved certification standard.

Identity Preserved: Supply chain model assures that the RSPO certified oil palm product delivered to the end user is uniquely identifiable to a single RSPO certified IP mill.

Amendment log

Date	Standard & page link	Summary of changes
Nov 23	NA	No significant change in content, wording reviewed and clarified
Aug 2026	NA	- Include sourcing requirements for palm-based ingredients used in Homecare and Personal care. - Updated M&S responsibilities.