

## M&S Third Party Brand Partners Plan A, and Product Safety and Compliance Policies Fashion, Home & Beauty

### INTRODUCTION

At M&S, we've always built trust by doing the right thing for our colleagues, customers, and the communities we serve. This commitment has been at the heart of our business for over 140 years and continues to be just as important today. Our actions are guided by our vision to be the most trusted retailer, with exceptional quality products at the heart of everything we do. Plan A is a way of making better choices on environmental, social and ethical issues so that we can offer our customers the best choice of exceptional products. We work with complementary Third-Party Brand Partners (Brands) sharing this environmental and ethical approach.

This Plan A, Product Safety and Compliance Policy for Brands sets out minimum requirements we require Brands to meet. We expect Brands to continually raise their safety and environmental standards, improve due diligence and working conditions in their supply chains in alignment with internationally recognised codes of practice and developing legislation. Brands must fulfil their responsibilities to human rights, social, and environmental laws of the countries in which they operate and sell

Products supplied to M&S Group will be safe for its intended consumer and sourced, manufactured and supplied in line with this Policy. Where issues arise, Brands react in a timely and proportionate manner in line with our incident management procedures to minimise the exposure to our customers. We monitor and report compliance to these standards as our due diligence commitment to regulate that Brands are controlling product safety, meeting legal standards and substantiating claims.

### GLOBAL SOURCING PRINCIPLES

Brands must comply with [M&S Brands Global Sourcing Principles](#) all relevant laws on employment, health and safety, pay, working hours, age of employment, and environmental management. These principles are based on internationally recognised human rights standards, including the UN Universal Declaration of Human Rights, ILO Core Conventions, and the ETI Base Code. Brands are responsible for meeting and maintaining these standards, enforcing them across their facilities, and driving continuous improvement throughout their supply chains.

### RESPECTING INTERNATIONALLY RECOGNISED HUMAN RIGHTS

M&S are committed to upholding internationally recognised human rights and ethical trading principles, guided by the UN Guiding Principles on Business and Human Rights. Our [Human Rights Policy](#) and [M&S Code of Conduct](#) reinforce these commitments, Brands are to review and align to both.

**Code of Conduct:** We do not tolerate human rights abuse in our business or supply chains and take all allegations seriously. Brands are expected to have a code of conduct in place to uphold these standards.

**Social Audit:** Brands must implement a credible social audit programme across their supply chain, supported by a robust methodology and data management system. This audit programme must provide visibility of all tier 1 factories.

### UK MODERN SLAVERY ACT

Under the UK Modern Slavery Act, companies with over £36 million in global turnover and UK operations must publish an annual statement outlining steps taken to prevent modern slavery and human trafficking in their business and supply chains. Brands must comply to the Act, understand and mitigate risks, by:

- Read [M&S Brands Global Sourcing Principles](#)
  - Read [Home Office Transparency Supply Chains](#)
  - Carry out a risk assessment, to understand and prioritise modern slavery risks including that of suppliers and contractors, and
  - Implementing controls to prevent Modern Slavery, and
- Brands are responsible for resolving Modern Slavery issues within operations or supply chains and must advise M&S of relevant actions.

### INTERNATIONAL COMPLIANCE

**Sanctions:** Brands are expected to monitor and comply with UK and EU Trade Sanctions applicable to their product categories and relevant commodity codes e.g. iron and steel. As sanctions restrictions change, Brands may be asked to confirm compliance with appropriate evidence.

**International Compliance:** In line with our Contractual Agreement, should M&S wish to extend the supply the branded products to our international regions, we will notify the Brand accordingly.

### PRODUCT SAFETY AND COMPLIANCE

It is a legal responsibility of both the Brand and M&S to comply with General Product Safety Regulations. As a minimum responsibility Brands must commit to addressing these areas:

- **Develop:** standards and quality assurance policies addressing legal requirements.
- **Maintain:** standards and policies to reflect both changing legislation and identified improvements in control.
- **Communicate:** with supply base and stores to enable compliance.
- **Monitor:** supply chain compliance by safety monitoring programmes to give visibility of compliance e.g. including (not limited to) due diligence testing, kids' safety audits, and product recall reporting.
- **React and report:** non-compliance issues to M&S with investigation analysis to identify the issue, batches, and strokes effect in a timely manner and with Corrective Action Plan.

### TECHNICAL FILES

Brands must maintain technical files or product information files (PIF) consisting, but not limited to, the following:

- Product specifications, testing, safety instructions and labels
- Beauty UK & EU PIF, responsible person and GMP ISO 22716
- Applicable batch coding format and shelf-life testing,
- A bill of materials (BOM)
- Declarations of Conformity (DoC) for legal compliance
- Independently substantiated claims – e.g. on front of pack (FOP)
- Follow Competition and Markets Authority Codes & Advertising Standards Agency, and the Common Claims Criteria
- Battery information, chemistry and weights,
- Assembly instructions and care advice, and
- Electrical circuit diagram, inclusive of circuit breaker

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### Product Types

Brands must have a safety risk assessment for the below product types:

- Articles containing batteries
- Sound and light modules
- Children's braces
- Liquid filled components
- Magnets
- Toys, including dress up
- Products with child appeal
- Children's jewellery
- Food imitation products
- Bags with child appealing decorative features
- Pompoms and tassels on products suitable for under 12 months

**Electricals:** Brands electrical products must comply with safety, declarations of conformity and labelling requirements. Where applicable motion furniture must meet requirements of the Machinery Directive. Brands shall keep records in line with their obligations. Weights and battery chemistry will need to be reported to via compliance partner for WEEE (e.g. Valpak). Brands are to ensure all customer returns are PAT tested prior to re-entering stock.

**Beauty:** Beauty products have specific UK and EU regulatory obligations. We expect Brands to comply with both these requirements. Brands must not conduct animal testing; however, we acknowledge testing could be conducted in markets where this is required by law. These tests must be for regulatory compliance only.

Brands must proactively monitor for upcoming banned substances, notify M&S in advance, and ensure no non-compliant products are delivered or remain on sale once restrictions take effect. All delivered products must have a minimum of 12 months remaining on their shelf life or "use by" date to ensure sufficient time for distribution and sale.

**Ingestible(s):** Where ingestible products are sold under the M&S Fashion, Home & Beauty categories, they must align with the standards and processes of the M&S Foods Group. All ingestible or food products must:

- Be free from artificial additives, colours and preservatives.
- All claims must have independent certification.
- Have a valid HACCP (Hazard Analysis and Critical Control Points) plan
- Be compliant with current EU and UK legislation, with a GFSI accreditation.
- Undergo independent verification of all product labelling in accordance with the Food Information Regulations (FIR 2014), with certification available upon request.
- Be supported by a Declaration of Conformity, which must be provided by the Brand at the onboarding stage.

### PRODUCING PRODUCTS WITH INTEGRITY

Customers trust and expect ethical practices from M&S. Plan A is our sustainability framework for making responsible environmental, social, and ethical choices. Brands must comply with the requirements set out within this policy and highlight any issues. M&S work collaborate with Brands to ensure continuous improvement and transparency across the supply chain.

### ENVIRONMENTAL CHEMICAL POLICY

Brands must be able to provide proof of compliance with chemical legislation, including the UK-EU REACH Regulation (including SVHC's. Substances of Very High Concern). Brands are required to provide, on demand, full chemical details of product content and finish. Brands are

expected to have a Restricted Substances List (RSL) and perform due diligence and surveillance testing of their products.

### RESTRICTED REGIONS AND MATERIALS

M&S does not source from these high-risk regions. Brands must conduct appropriate due diligence within their supply chains to ensure they also are not sourcing from these high-risk areas.

Afghanistan, Belarus, Central African Republic, Democratic Republic of Congo, Crimea, Cuba, Iran, Iraq, Libya, Myanmar, North Korea, Russia, Somalia, Sudan, Republic of South Sudan, Syria, Venezuela, Yemen, Xinjiang Uyghur Autonomous Region (XUAR), Zimbabwe, Occupied Territories and Golan Heights.

Note: this list is reviewed annually, changes will be communicated.

**Materials, Prohibited Sources:** Brand must ensure cotton products supplied to M&S, do not use fibres, yarns, or fabrics that have originated in Uzbekistan, Turkmenistan and XUAR. For products using tin, tungsten, tantalum and gold (3TG) Brands must have conflict minerals in place, addressing international responsible sourcing standards, set by the Organisation for Economic Co-operation and Development (OECD).

### RAW MATERIAL STANDARDS

#### Animal Welfare, Prohibited Sources

Brands should have a Raw Materials Policy, and products supplied to M&S must not use:

- Materials which appear on the Convention on International Trade in Endangered Species (CITES) (see [www.cites.org/](http://www.cites.org/) for list of species) or the IUCN red list as critically endangered, endangered or vulnerable ([www.redlist.org/](http://www.redlist.org/)).
- Materials from animals specifically slaughtered to produce M&S Brands products
- Fur, including farmed fur (e.g. fox, sable, mink, chinchilla, rabbit)
- Angora rabbit fibre
- Yak fibre
- Camel fibre
- Kangaroo leather
- Astrakhan (Karakul) or any materials that are from unnatural abortions
- Material obtained from live plucking (e.g. feather and down)
- Materials obtained from live skinning (e.g. reptiles)
- Cow hides sourced from India
- Animal derived bone or horn
- Coral
- Down or feathers from exotic birds (e.g. ostrich)

#### Animal-Derived Materials, Restricted Sources

The following materials are accepted when Brands can provide evidence they meet these minimum requirements:

- **Wool** must come from farms which adopt the highest welfare practices to eliminate sheep flystrike. Wool must be sourced from sheep that have not been mulesed.
- **Mohair** must only be sourced through routes fully certified to the Textile Exchange Responsible Mohair Standard (RMS).
- **Alpaca** must only be sourced through routes fully certified to the Textile Exchange Responsible Alpaca Standard (RAS)
- **Feather and down** must not be obtained from the live plucking of birds or from birds used in the production of foie gras.

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### Sustainable Wood, Wood-Derived Materials

Brands must provide proof of compliance with the UK Timber and Timber Products Placing on the Market Regulations (UKTR), UK Forest Law Enforcement Governance and Trade (FLEGT) and European Timber Regulations (EUTR), upon request. Where commodity codes of final product are not in scope for UKTR or EUTR, then all the wood and wood-derived materials Brands source within products should be FSC or PEFC certified.

**Deforestation-free regulations:** Brands must comply with obligations set out in the European Deforestation-free Regulations (EUDR). Brands importing or exporting the seven commodities listed in the regulation from the EU to prove the products are deforestation-free.

### PACKAGING

Packaging is essential to delivering safe, high-quality products. Its format, design, and materials directly influence performance, sustainability, and customer perception and is subject to multiple regulations.

Wood-based packaging must be sourced from known legal and responsible sources – This also applies to all packaging made from wood (cardboard, paper, carton boxes, etc.).

### Packaging Prohibited Sources

The below summary is applicable to all primary, secondary and tertiary packaging materials for Branded products. Packaging used in the manufacturing process is out of scope.

- Packaging must comply with UK and EU legislation.
- Brands must source packaging from reputable suppliers with full traceability.
- Packaging must be optimised, ensuring that it protects the product with minimal environmental impact.
- The use of polyvinyl chloride (PVC) in packaging of pigments using carbon black is prohibited
- Expanded polystyrene (EPS) is restricted and requires approval from the M&S Brands Sustainability team
- M&S does not permit compostable films as there is no processing infrastructure available to customers

### Packaging Waste Obligations

To enable M&S to meet its legal obligations, Brands must promptly submit via compliance partner (e.g. Valpak), with packaging details e.g. format, material, weight, and type (primary, secondary, tertiary).

Brands are required to keep up to date with compliance on topics relating to packaging, specially:

- Registered for UK Plastic Packaging Tax (PPT)
- Registered for UK Extended Producer Responsibility (EPR)
- European Deforestation-free Regulations (EUDR)
- Mineral Oil Hydrocarbon Restrictions (MOH's)

### FUTURE ROADMAP

M&S Plan A is key part of our strategy and disclosures to shape sustainable, profitable growth. The Annual ESG Report [Homepage | Marks & Spencer](#) details progress and targets at M&S. Brands are asked to support by sharing reduction targets.

**Preferred materials:** M&S has switched to preferred materials within its products. We urge Brands to also move toward preferred materials and share reduction targets.

**Circularity:** M&S is committed to increasing the circularity of products. We direct products to our pre-loved programme “Another Life”, and action process within our returns, soiled and damaged policies. Brands are included in this circularity workstream.

**Emissions:** M&S commits to reach net-zero greenhouse gas emissions across the value chain by FY2040 and set reduction targets validated by the Science Based Target initiative (SBTi) in 2022. Reductions are achieved through collaboration, and Brands are invited to support this commitment and set their own targets.

### BRANDS SURVEILLANCE

Compliance to M&S product safety and quality requirements are monitored in the following ways:

- **Customer Contacts:** Contact via phone, email, social media or stores are collected by our retail customer service centre and communicated to the Brands M&S team to investigate.
- **Reporting:** M&S we use a dedicated reporting system to track serious safety complaints and their resolution.
- **Due Diligence (DD):** M&S conduct a programme of DD testing of products independently to verify safety, environmental claims, promotional claims, and composition.

### M&S INTERNAL REPORTING AND GOVERNANCE STRUCTURE

We have an internal Audit and Risk team Brand onboarding and safety data is included in M&S's quarterly Board reports and reviewed by the Group Safety Committee. Brands are expected to conduct parallel due diligence testing in addition to the standard testing required for all legal, quality, safety compliance, environmental and promotional claims.

### STANDARDS LIST

It is the legal responsibility of Brands and M&S to comply with the below list of standards as relevant. Note. this is not an exhaustive list.

|                                                                                                    |
|----------------------------------------------------------------------------------------------------|
| Fraud Act of 2006                                                                                  |
| General Product Safety Regulations 2005 No.1803 / The General Product Safety Directive 2001/95 EC. |
| Low voltage Directive (LVD) 2014/35/EU                                                             |
| EMC UK Regulations 2016 SI No 1091 (UK) / EMC Directive 2014/30 (EU)                               |
| RoHS UK Regulations 2012 SI.3032 +Amendments / RoHS3: 2015/863 EU                                  |
| WEEE UK Regulations 2013 No. 3113 + Amendments / WEEE: 2012/19/EU                                  |
| UKCA marking / CE marking (EU)                                                                     |
| POP Regulations 2020 No. 1358 (UK) / POP Regulations 2019/1021 (EU)                                |
| Toy (Safety) Regulations 2011 No. 1881+Amendments (UK) / Toy Safety Directive 2009/48/EC           |
| Furniture and Furnishing Fire Safety Regulations Statutory Instruments 1988 No.1324 (UK)           |
| Personal Protective Equipment (PPE) Regulations 1992 SI No 3139 / (EU) 2016/425                    |

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| UK REACH 2020 No. 1577, Substances of Very High Concern, Annex XVII 2020 No. 1577 / REACH Regulation (EC) No. 1907/2006., Substances of Very High Concern (Article 57), Annex XVII                         |
| Microparticle Regulation (EU) 2023/2055 (amending Annex XVII to Regulation (EC) No 1907/2006 within REACH                                                                                                  |
| Cosmetic Products Enforcement Regulations 2013 SI 1478 (UK) / Cosmetic Regulation (EC) No 1223/2009                                                                                                        |
| Product Safety & Metrology Act (EU Exit Regulations 2019):                                                                                                                                                 |
| Aerosol Dispensers Regulations 2009 (SI 2009 No. 2824) (UK) / EC Aerosol Directive 2008/47/EC (EU)                                                                                                         |
| GB Classification, Labelling & Packaging (CLP) Regulations / CLP Regulations (EU)                                                                                                                          |
| The Pyrotechnic Articles (Safety) Regulations 2015 (UK) / Directive 2013/29/EU on the making available on the market of pyrotechnic articles and Directive 2014/58/EU Traceability of pyrotechnic articles |
| The Radio Equipment Regulations 2017 (SI2017/1206) (UK) / Radio Equipment Directive, EU directive 2014/53/EC                                                                                               |
| BS EN IEC 62115 2020 + A11 2020 (for articles containing batteries and all child appealing product, and/or PAS 7055)                                                                                       |
| EU Battery Regulation 2023/1542                                                                                                                                                                            |
| UKTR, EU deforestation legislation 2023 (EUDR) / UK Forest Risk Commodities Regulations 2024                                                                                                               |
| UK/EU Sanctions applicable to product categories/commodity codes                                                                                                                                           |

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