



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*

M&S Food

Human Rights Standard

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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).



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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 [new] ¹
7. M&S own brand wine suppliers [new]

Out of Scope

Growers and farms are out of scope as their requirements are managed as part of the Select Farm and sourcing standards.

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 (NEW for publication in Q3 2023)
- Audit Protocol
- Food Technical Terms of Trade Business Standard and Rate Card
- Supplier Performance Policy

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 [Industry Specific Standard for Hardware v2023](#)

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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, 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 depending on type. For further detail on definitions of high risk industry and country, [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 | Notify M&S if business critical or critical NCs identified in any site's audit | Sites >30 workers Every 2 years Notify M&S if business critical or critical NCs identified | N/A |
| Participation in M&S Worker Voice Programme (nGaje) on annual basis | UK / ROI sites > 30 workers Following New Supplier First Audit | N/A | N/A | UK / ROI sites > 30 workers | UK / ROI sites > 30 workers |
| Develop plan and process for Human Rights Due Diligence of own operations and rest of supply chain | ✓ | Nominated suppliers to report on progress annually to M&S | 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 | ✓ | ✓ | ✓ | ✓ | ✓ |

How M&S classify risk

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.

High risk industries

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

- Meat and fish processing sites
- Basic produce sites
- Horticulture packhouses

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

Uphold minimum labour standards

- 1.1.1 All in scope of this standard 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 (see below) 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.

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

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 (Connect / One Food Platform as of 2024). This is essential for the sharing of audit grading letters, nCaje 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.

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- 1.1.13 All direct 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.
- 1.1.14 Suppliers in high risk industries must ensure that all processing and packhouse sites in the supply chain have a third party audit (see 1.1.20-1.1.25) regardless of country risk rating.
- 1.1.15 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.
- 1.1.16 Suppliers must alert M&S as soon as they become aware of any critical or business critical non-compliances raised in an audit.
- 1.1.17 M&S Food will grade those that are in scope and are registered on Connect (and from 2024, 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 Connect / One Food Platform.
- 1.1.18 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.
- 1.1.19 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

- 1.1.20 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 all sites in high risk countries), SMETA is the preferred third party audit methodology.
- 1.1.21 Any SMETA audit undertaken for M&S Food supply must meet the following criteria:
 - Semi-announced within a 3-week window
 - Conducted by a Sedex [Approved Auditor Company \(AAC\)](#)
 - Two-pillar preferred

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- 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
- Be published by the supplier and made visible to M&S no later than 28 days from the audit date.

1.1.22 Suppliers must alert M&S as soon as they become aware of any critical or business critical non-compliances raised by the audit.

1.1.23 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.

1.1.24 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.

1.1.25 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

1.1.26 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 as standard.

1.1.27 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.

All suppliers, UK & ROI: M&S Worker Voice Programme (nGaje)

1.1.28 All supplier sites operating in the UK and Republic of Ireland with 30 or more workers must participate in the M&S Worker Voice nGaje programme on an annual basis. This is regardless of industry risk or audit requirement. Participation runs in financial years (April – March).

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- 1.1.29 Surveys must be booked by the supplier to take place during peak production, in order to enable as many workers on site - temporary and permanent - to take part.
- 1.1.30 For new suppliers, participation is required only after the New Supplier First Audit has taken place. Therefore, there may be a delay in the requirement for participation until the next financial year, to provide suppliers adequate time to prepare for the survey.
- 1.1.31 All suppliers are expected to review the survey results and build action plans addressing issues identified. Upon confirmation of completion of an action plan, benchmarking information is made available to suppliers on the nCaje portal.

Monitoring

- Sedex Membership
- Link to M&S Food 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 (nCaje) programme

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Guidance

Sedex

[Supplier Guidance for Sedex Linking and Adding Ethical Info on to Connect | M&S Food Tech Connect \(marksandspencerconnect.com\)](https://marksandspencerconnect.com)

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 severity of non-compliances and each non-compliance will be scored Critical, Major or Minor. In most circumstances our assessments will follow the SMETA 6.1 Measurement Criteria. However in instances where, upon M&S review, it is deemed that the criticality assigned does not fit the description of the issue on Sedex, M&S Food will follow the M&S Food Audit Protocol definitions to assign a criticality.
- 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:

| 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](#).

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We expect suppliers to provide the M&S Food Human Rights team 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](#).

Worker Voice (nGaje)

For further guidance on the M&S Worker Voice (nGaje) programme, please see the below resources, also available on Connect and the nGaje portal:

[How the programme works](#)

[Why taking part in the programme is important](#)

[Further training slides](#)

If, after reviewing these documents, you have further questions, please contact nGaje@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 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 & Remedy Toolkit](#)
- JBP review of agreed KPIs

Guidance

Guidance on Human Rights Due Diligence

M&S Food’s [Human Rights Due Diligence & 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 their own 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 reprisals 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.
-

Guidance

Guidance on Access to Remedy

For further guidance on access to remedy, please see the M&S Food's [Human Rights Due Diligence & 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), Spanish Ethical Trade Forums (SETF) 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 their business's human rights impacts. Where appropriate, suppliers 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, Issara, ETI Italy Working Group.

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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 changed risk according to the RADAR classification since the last update of the M&S Food Human Rights Standard (2021).

| Country | Sedex Radar risk rating | Audit required | Additional requirements |
|------------------------|-------------------------|----------------|-------------------------|
| Albania | High risk | ✓ | |
| Algeria | High risk | ✓ | |
| Angola | High risk | ✓ | |
| Argentina* | Medium risk | | |
| Armenia | High risk | ✓ | |
| Australia | Medium risk | | |
| Austria | Medium risk | | |
| Azerbaijan | High risk | ✓ | |
| Bahrain | High risk | ✓ | |
| Bangladesh | High risk | ✓ | |
| Belgium | Medium risk | | |
| Belize | High risk | ✓ | |
| Benin | High risk | ✓ | |
| Bermuda | High risk | ✓ | |
| Bhutan | High risk | ✓ | |
| Bolivia | High risk | ✓ | |
| Bosnia and Herzegovina | High risk | ✓ | |
| Botswana | High risk | ✓ | |

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| 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 | Medium risk | | |
| China | High risk | ✓ | Sourcing of all product and raw material prohibited from Xinjiang – see also M&S Food Technical Terms of Trade |
| Colombia | High risk | ✓ | |
| Comoros | High risk | ✓ | |
| Cook Islands | High risk | ✓ | |
| Costa Rica | Medium risk | | |
| Côte d'Ivoire | High risk | ✓ | |
| Croatia | Medium risk | | |
| Cuba | High risk | ✓ | |
| Cyprus | Medium risk | | |
| Czech Republic | Medium risk | | |
| Denmark | Medium risk | | |
| Dominica | High risk | ✓ | |
| Dominican Republic | High risk | ✓ | |
| Ecuador | High risk | ✓ | |
| Egypt | High risk | ✓ | |
| El Salvador | High risk | ✓ | |
| Equatorial Guinea | High risk | ✓ | |
| Estonia | Medium risk | | |
| Ethiopia | High risk | ✓ | |
| Faroe Islands | Medium risk Medium risk | | |
| Fiji* | High risk | ✓ | |
| Finland | Medium risk | | |
| France | Medium risk | | |
| French Guiana | High risk High risk | ✓ | |
| French Polynesia | High risk | ✓ | |
| Gabon | High risk | ✓ | |

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|----------------------------------|------------------------|---|---|
| Gambia | High risk | ✓ | |
| Georgia | High risk | ✓ | |
| Germany | Medium risk | | |
| Ghana | High risk | ✓ | |
| Gibraltar | Medium risk | | |
| Greece | High risk | ✓ | |
| Greenland | Medium risk | | |
| Grenada | High risk | ✓ | |
| Guam | Medium risk | | |
| Guatemala | High risk | ✓ | |
| Guinea | High risk | ✓ | |
| Guinea-Bissau | High risk | ✓ | |
| Guyana | High risk | ✓ | |
| Haiti | High risk | ✓ | |
| Honduras | High risk | ✓ | |
| Hong Kong* | High risk | ✓ | |
| Hungary | Medium risk | | |
| Iceland | Medium risk | | |
| India | High risk | ✓ | |
| Indonesia | High risk | ✓ | |
| Ireland, Republic Of | Medium risk | | Direct supply sites to M&S must be part of the M&S Worker Voice programme (nCaje) |
| Israel | Medium risk | | Refer to Prohibited Country document for guidance on West Bank, Gaza Strip |
| Italy | Medium risk | | |
| Jamaica | High risk | ✓ | |
| Japan | Medium risk | | |
| Jersey | Medium risk | | |
| Jordan | High risk | ✓ | |
| Kazakhstan | High risk | ✓ | |
| Kenya | High risk | ✓ | |
| 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 | ✓ | |

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| Liberia | High risk | ✓ | |
| 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 | | |
| Martinique | High risk | ✓ | |
| Mauritania | High risk | ✓ | |
| Mauritius | Medium risk | | Contact Human Rights Team for details |
| 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 | ✓ | |
| Morocco | High risk | ✓ | Refer to Prohibited Country document for guidance on Western Sahara |
| Mozambique | High risk | ✓ | |
| Namibia | High risk | ✓ | |
| Nauru* | High risk | ✓ | |
| Nepal | High risk | ✓ | |
| Netherlands | Medium risk | | |
| New Zealand | Medium risk | | |
| Nicaragua | High risk | ✓ | |
| Niger | High risk | ✓ | |
| Nigeria | High risk | ✓ | |
| North Macedonia | High risk | ✓ | |
| Northern Mariana Islands | Medium risk | | |
| Norway | Medium risk | | |
| Oman | High risk | ✓ | |
| Palau | High risk | ✓ | |
| Palestine, State of | High risk | ✓ | |
| Panama | Medium risk | | |

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| 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 | ✓ | |
| Romania* | High risk | ✓ | |
| Rwanda | 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 | | |
| Slovakia | Medium risk | | |
| Slovenia | Medium risk | | |
| South Africa | High risk | ✓ | Suppliers are requested to attend Stronger Together training |
| Spain | Medium risk | | Suppliers and growers must actively engage in the Spanish Ethical Trade Forums Suppliers should ensure growers are utilising the range of guidance and tools produced by the Forums: https://foroscomercioetico.com/en/etf-documents/ |
| Sri Lanka | High risk | ✓ | |
| Suriname | High risk | ✓ | |
| Sweden | Medium risk | | |
| Switzerland | Medium risk | | |
| Taiwan | Medium risk | | |
| Tajikistan | High risk | ✓ | |
| Tanzania, United Republic of | High risk | ✓ | |
| Thailand | High risk | ✓ | Supplier sites must be part of a third party programme such as Issara |
| Timor-Leste | High risk | ✓ | |
| Togo | High risk | ✓ | |

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| 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 Kingdom | Medium risk | | <p>Supplier sites must be part of the nCaje with M&S Programme</p> <p>All supplier sites should make use of the tools and resources from Stronger Together: https://www.stronger2gether.org/resources/</p> <p>All supplier sites must display the Modern Slavery Helpline information in relevant languages</p> <p>Growers in the UK should make the Just Good Work app available to all employees</p> |
| United States | Medium risk | | |
| Uruguay | Medium risk | | |
| Uzbekistan | High risk | ✓ | |
| Vietnam | High risk | ✓ | |
| Zambia | High risk | ✓ | |
| Zimbabwe | High risk | ✓ | Please consult the Prohibited Country and Enhanced Due Diligence policy for further guidance |

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Amendment Log

| Date | Standard & page link | Summary of Changes | Auditable Changes |
|--------------|----------------------|--|-------------------|
| October 2023 | NA | Document has a refreshed and simplified format. Wines are now in scope of this standard. | Wines in scope |
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