



MAN-MADE CELLULOSIC FIBRES (MMCF) SOURCING POLICY

VISCOSE, LYOCELL AND MODAL

Latest Version Date	July 2024	Doc Ref	MMCF Sourcing Policy
Version Number	4.2	Page	4
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SCOPE

This policy applies to all man-made or next generation cellulosic fibres used in Clothing and Home goods (fabric and lining). This includes viscose, lyocell, modal and trademarked versions of these fibres.

RATIONALE AND OBJECTIVES

Man-made cellulosic fibres (MMCF) are traditionally made from wood pulp, their production can be linked to deforestation. It is critical that MMCF fibres are sourced through low-risk supply chains, making sure the wood pulp used comes from responsibly managed forests, or that alternative and sustainable feedstocks have been used.

As a partner in the CanopyStyle initiative, M&S is committed to end the sourcing from ancient and endangered forests, endangered species habitat and controversial sources, and supports lasting conservation solutions. It is important that all our MMCF are sourced in a way that addresses the major environmental and social impacts of timber harvesting, including:

- Conversion and degradation of ancient and endangeredⁱ forests and ecosystems
- Free, prior and informed consent (FPIC) of local and indigenous communities prior to logging
- Deforestation from plantations after 1994
- Illegal logging

The Canopy's Hot Button Report can be found here: <https://hotbutton.canopyplanet.org/>

M&S also supports the movement towards a circular economy through promoting the use of next generation (Next Gen) alternative feedstocks that have a reduced environmental footprint, such as recycled textiles and agricultural residues.

In addition, as the manufacturing processes involved in the production of MMCF can be intensive in water, chemicals and energy use, M&S supports the movement towards EU Best Available Techniques (BAT) manufacturing processes and the adoption of the ZDHC (Zero Discharge of Hazardous Chemicals) MMCF Guidelines. These guidelines outline integrated expectations for discharge wastewater quality, emissions to air, and chemical recovery for manufacturing facilities producing viscose, lyocell modal and acetate fibres.

By 2025 all the MMCF used in M&S products will be:

- **Sourced from responsible certified sourced¹ or approved next generation alternative feedstocks**
- **Be fully traceable up to fibre mill.**

These requirements are translated through the different rules per MMCF type within this policy.

M&S MANDATORY PRINCIPLES FOR SOURCING PRODUCTS CONTAINING VISCOSE, MODAL AND LYOCCELL:

A. DEFINITION OF PREFERRED ALTERNATIVES PER MMCF TYPES:

• VISCOSE

¹ Responsible certified sources of MMCF are FSC certified forestry and can't include feedstock from ancient and endangered forests (Canadian and Russian Boreal Forests; Coastal Temperate Rainforests; tropical forests and peatlands of Indonesia, the Amazon and West Africa), endangered species habitats or other controversial sources.

1) VISCOSE STAPLE

As minimum requirements all viscose staple fibres must be sourced from Green Shirt rated suppliers on the latest Canopy Hot Button Report

For all products shipped in 2025 this definition changes to reflect better practices available in the industry and only the following fibres will be accepted and considered as preferred:

- Lenzing™ Ecovero™
- Birla LivaEco
- Birla Liva Reviva
- Tangshan Sanyou EcoTang™

This list is reviewed quarterly to reflect commercially available best practices.

2) VISCOSE FILAMENT

As minimum requirements preferred viscose filament fibres must be sourced from Green Shirt rated suppliers on the latest Canopy Hot Button Report.

For all products shipped in 2025, preferred viscose filament must only be sourced from the following fibre suppliers:

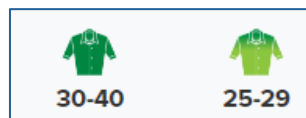
- Birla
- E.Miroglio
- Enka
- Jilin

Prior approval from the Sustainability Team must be received before all use of all next generation viscose filament (made from alternative feedstock than wood pulp).

This list is reviewed quarterly to reflect commercially available best practices.

3) EXCEPTION FOR DOPE-DYED VISCOSE

Dope-dyed viscose must be sourced from the list of approved staple viscose. When such options are not possible, based on colour availability, then we will accept dope dyed viscose sourced from suppliers rated 25 or above on the Hot Button Score from the latest Canopy Hot Button Report (illustrated by partially dark green or fully dark green shirts) following case by case approval from the Sustainability Team.



• LYOCELL

Preferred lyocell fibres must be sourced from Green-Shirt rated suppliers on the latest Canopy audit report can be used within M&S products.

From 2025 this definition is changing to reflect better practices available in the industry. Only the following fibres will be considered as preferred in M&S products after this date:

- Lenzing Tencel lyocell
- Lenzing Refibra lyocell
- Tencel Luxe
- Birla Excel lyocell
- Birla Liva Reviva lyocell

This list is reviewed quarterly to reflect commercially available best practices.

• MODAL

Preferred modal fibres must be sourced from suppliers rated Green on the latest Canopy audit report can be used within M&S products.

From 2025 this definition changes to reflect better practices available in the industry. Only the following fibres will be considered as preferred in M&S products after this date:

- Lenzing Tencel modal
- Birla LivaEco modal

This list is reviewed quarterly to reflect commercially available best practices.

B. TRACEABILITY:

Traceability is a condition of compliance for all M&S product containing MMCF and by the end of 2024/2025, all Viscose, Modal and Lyocell used within M&S products must be traced using the Textile Genesis platform.

When MMCF are blended with other materials, then other traceability requirements may have to be followed in addition to the Textile Genesis fulfilment. Such requirements will be defined in the relevant materials policies when relevant.
