



# RECYCLED MATERIALS SOURCING POLICY

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## SCOPE

The scope of the policy covers all materials used in all Clothing & Home areas for main fabrics, linings, filling and non-textile goods.

The policy does not cover the use of recycled material for packaging or recycled wood.

This policy is a general overview of recycling and is supported with additional specific guidance documents for individual material types, such as cotton, wool & cashmere, polyamide and polyester.

The requirements of the policy should be applied to all componentry where possible.

## BACKGROUND

The use of recycled material in lieu of virgin material must be prioritised whenever this is technically possible and if the recycled content meets the requirements listed in this policy.

The use of recycled raw material is key to meet our sustainability objectives and Net Zero target and must be a priority within each Business Unit.

As technology evolves and more options of recycled content are developed, it's important to always opt for recycled feedstock from the same category of goods that are developed or sourced from, e.g.: fibre to fibre recycling for textile goods, similar aluminium grade for metalware, etc.

## RATONALE AND OBJECTIVES

The rationale and objectives for this policy are:

- To ensure M&S improves the environmental impact of its main raw materials and meet its business targets.
- To lay out a set of uniform principles around the inclusion of recycled materials into product that will need to be adhered to by all business units consistently.
- To ensure due diligence is undertaken with regards to the provenance of recycled materials and that they are being sourced ethically
- To ensure M&S can meet legal requirements and substantiate any marketing claims for product with recycled content.

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## M&S MANDATORY PRINCIPLES FOR SOURCING PRODUCT CONTAINING RECYCLED MATERIALS

All product containing recycled material must adhere to the following principles:

- Recycled material is used in lieu of virgin material from the same material category, e.g. recycled polyester must be used in lieu of virgin polyester and natural fibres should not be replaced for synthetic fibres.
- All recycled materials used in M&S products must be certified against approved industry standards (see approved standards listed in this policy).
- Recycled materials must be made from waste and not from by-product of a production process.
- Recycled material excludes regrind and rework generated in a process and capable of being directly reclaimed within the same process that generated it.
- All products made from recycled material must comply with the Marks & Spencer standards for quality, safety, chemical compliance, and relevant legislation (such as RSL, MRSL, ECP, etc).

### RULES PER PRODUCT CATEGORIES

#### A. CLOTHING

- Main fabric

For main fabrics all recycled material must be certified to one of the below standards:

Global Recycled Standard (GRS) or Recycled Claim Standard (RCS)

GRS is the preferred certification for all recycled raw materials. GRS should be used for products containing at least 20% recycled material.

If the composition of the finished product does not allow a GRS certification, (e.g. the percentage of recycled content in the total product is between 5%-19%) then RCS should be used.

Repreve from Unifi

The use of Repreve must be checked and approved on a case by case basis by the Sustainability Raw Material team. If approved, branded Repreve fibres from UNIFI with UNIFI U-Trust certificate can be used to certify products containing recycled content.

- Lining

If the lining is made of one material, the totality of the material must be recycled in order to be attributed in PLM.

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All recycled content used in lining must be GRS or RCS certified.

- Filling

All recycled content used in filling must be GRS or RCS certified. Blend of the same conventional and recycled material within the same product filling are not permitted.

## B. HOME TEXTILES

- Main fabric

For main fabrics all recycled material must be certified to one of the below standards:

Global Recycled Standard (GRS) or Recycled Claim Standard (RCS)

GRS is the preferred certification for all recycled raw materials. GRS should be used for products containing at least 20% recycled material. If the composition of the finish product doesn't allow a GRS certification (e.g. the percentage of recycled content in the total product is between 5%-19%) then RCS should be used.

Repreve from Unifi

Following special agreement with the Sustainability Raw Material team, branded Repreve fibres from UNIFI with UNIFI U-Trust certificate can also be used to certify products containing recycled content.

- Filling

All recycled content used in filling must be GRS or RCS certified. Blend of the same conventional and recycled material within the same product filling are not permitted.

## C. ACCESSORIES & FOOTWEAR

All recycled content used in accessories and footwear must be certified GRS or RCS. Repreve from Unifi fibres can also be accepted following a case-by-case review and approval by the Sustainability Raw Material team.

This rule also covers lining, filling and non-textile goods.

## D. TRIMS AND COMPONENTS

As a minimum, the site of manufacture for the components should be scope certified to either standard named above. Transaction certification to the product manufacturer should be provided where possible.

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## E. HOME GOODS, TOYS, GIFTS AND SEASONAL OBJECTS

- Textile toys and seasonal objects must follow the GRS and RCS certification for all their recycled content.
- Recycled content used in solid objects must whenever possible be RCS certified.
- Certifications and recycling processes for non-textile goods can be reviewed on a case-by-case basis by the Sustainability Raw Materials teams.

## COMPLIANCE AND DUE DILIGENCE

### A. Documentation

#### SCOPE CERTIFICATE (SC)

Shows that a supplier is qualified to produce under the certification.

It is the responsibility of the department technologists and buyers to ensure that no order is placed without reviewing the Scope Certificate of the factory where the garments will be produced, and that the respective unit is certified for the product that is being sourced.

#### TRANSACTION CERTIFICATE (TC)

Shows that the products shipped contain recycled materials.

A blanket Transaction Certificate may be issued for up to 100 shipments within a maximum of 3 months and it is not required to have individual TCs for each transaction

### B. VERIFICATION AND DUE DILIGENCE

In order to ensure adherence to this policy, departments, M&S suppliers and sourcing offices must undertake the necessary due diligence to understand and verify the chain of custody for the recycled material included in the products M&S brings to market

The aim of the chain of custody is to preserve the identity of the claimed material, and to track its movement through the supply chain up to the final product. This is done through Scope Certificates (SC) and Transaction Certificates (TC).

Certification must be uploaded to PLM for contract seal approval

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### C. Compliance & Legal Standards

Products made from recycled material must comply with all Marks & Spencer standards. The use of recycled material can lead to specific risks around safety, chemical compliance and fibre composition legislation.

### D. Safety & Chemical Standards

Waste material can contain chemical residues and contamination from previous processing and/or use. Precautions must be taken to minimise these risks and ensure compliance to the appropriate chemical and safety standards. Detailed risk assessment must be carried out for each recycling route and any appropriate due diligence chemical testing should be conducted. Refer ECP Minimum Standards MRSL and RSL for further details.

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