

M&S Third Party Brand Partners Plan A, and Product Safety and Compliance Policies 2026 Fashion, Home & Beauty

INTRODUCTION

At M&S, we build 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 is just as important today. Our actions are guided by our vision to be the most trusted retailer, with exceptional quality 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 sets out the requirements all Brands must 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 aligned to our incident management procedures to minimise the exposure to our customers. We monitor via our due diligence commitment, 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](#) and all relevant laws on employment, health and safety, pay, working hours, age of employment, and environmental management. Brands are responsible for meeting and maintaining these standards, enforcing them across their facilities, and driving continuous improvement throughout their supply chains. Brands must inform us of a human rights issue and the steps taken to address the issue if it is linked to a product that we stock.

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 both policies and align. For latest information see: [Human Rights & Our Supply Chain | Marks & Spencer](#).

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 undertaken to alleged or actual incidents of modern slavery.

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 of branded products to our international regions, we will notify the Brand accordingly.

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, 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 (CAPA).
- **Legal reporting:** Registration with relevant regulators and fulfilment of statutory data reporting obligations.

PRODUCT COMPLIANCE

Brands must maintain and share on request, 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 weight,
- Assembly instructions and care advice, and
- Electrical circuit diagram, inclusive of circuit breaker.

Product Types: Brands must have a safety risk assessment for all products, with specific consideration for the below 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

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- 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. Brands are to ensure all customer returns are PAT tested prior to re-entering stock. Brand must comply with obligations within the Waste Electrical and Electronic Equipment and Waste Batteries Regulations.

Beauty: Beauty products have specific UK and EU regulatory obligations. We expect Brands to comply with both. 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 and Beauty categories, Brands 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 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, Crimea, Cuba, Democratic Republic of Congo, Golan Heights, Iran, Iraq, Libya, Myanmar, North Korea, Republic of South Sudan, Russia, Somalia,

Sudan, Syria, Venezuela, Xinjiang Uyghur Autonomous Region (XUAR), Yemen, Zimbabwe, and Occupied Territories.

These are reviewed annually; changes to be communicated via this policy.

Materials, Prohibited Sources: Brand must ensure cotton products supplied to M&S, meet M&S cotton standards. See [Cotton | Marks & Spencer](#)

MATERIAL STANDARDS

Products supplied to M&S must comply with these material standards.

Animal-Derived Materials, Prohibited Sources: Brands should have a Raw Materials Policy. 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/ for list of species) or the IUCN red list as critically endangered, endangered or vulnerable (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, and Camel fibre see [Responsible Wool Policy](#)
- Kangaroo leather
- Astrakhan (Karakul) or any materials 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, see [Responsible Leather Sourcing Policy](#)
- Animal derived bone or horn, coral, or
- 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, and certified to the Responsible Wool Standard (RWS)
- 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 is not obtained from the live plucking of birds or from birds used in the production of foie gras.

Mineral Materials, Restricted Ingredients: Products supplied to M&S must not contain material listed below, due to the chemical contamination risk:

- Talc and Sand, wither loose or contained, and
- Marble chips and gravel.

Mineral Materials, Restricted Sources: For products using tin, tungsten, tantalum and gold (3TG). Brands must have conflict minerals policy in place, addressing international responsible sourcing standards, set by the Organisation for Economic Co-operation and Development (OECD).

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.

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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. All paper-based packaging should be FSC or PEFC certified.

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, to ensure it protects the product with minimal environmental impact.
- The use of polyvinyl chloride (PVC) in packaging of pigments is prohibited
- The use of 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 allow 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, specifically:

- Registered for UK Plastic Packaging Tax (PPT)
- Registered for UK Extended Producer Responsibility (EPR)
- EU Packaging and Packaging Waste Regulation (PPWR)
- Mineral Oil Hydrocarbon Restrictions (MOH's)

BRANDS SURVEILLANCE

Compliance to these M&S policies, product safety 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 uses a dedicated reporting system to track safety complaints, records actions and resolution.
- **Due Diligence (DD):** M&S conducts a programme of DD testing of products independently to verify safety, environmental claims, promotional claims, and composition.
- **Market Surveillance Authorities:** Brands must inform us of a product recall action.

FUTURE ROADMAP

At M&S, [Plan A 2030](#) is our business-wide sustainability strategy and a key driver of sustainable, profitable growth. It underpins our commitments, targets, and disclosures, which are reported annually in our [ESG Report](#). As partners selling through M&S, we expect Brands to support and align with the principles of responsible business set out in Plan A 2030 and to work towards continuous improvement in their own sustainability performance.

Climate and Emissions: M&S has committed to achieving **net zero greenhouse gas emissions across our value chain by 2040**, with targets validated by the Science Based Targets initiative (SBTi). Collaboration across our supply chain is essential to achieving this ambition. We encourage Brands to establish their own emissions reduction targets, publicly report progress where possible, and share relevant commitments and performance data with M&S.

Sustainable Materials: Through Plan A 2030, M&S is increasing the use of preferred and lower-impact materials across our products. We expect Brands to support this approach by transitioning towards more sustainable material choices where possible, reducing reliance on higher-impact raw materials, and sharing information and progress against any relevant sustainability goals.

Circularity and Product Life Extension: M&S is committed to increasing the circularity of the products we sell and reducing waste across the value chain. This includes initiatives such as our **Another Life** programme, as well as processes for managing returned, damaged, or unsold products responsibly. We expect Brands to participate in and support these initiatives where applicable, and to consider circular design principles, product durability, reuse, repair, and recycling opportunities within their own product ranges.

Transparency and Continuous Improvement: We recognise that Brands are at different stages of their sustainability journey. However, we expect all brands to demonstrate a commitment to responsible business practices, provide transparency on key sustainability topics, and engage constructively with M&S as we work together to deliver the ambitions of Plan A 2030.

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