

M&S

# Modern Slavery Statement

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**2026**

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# Introduction from our CEO

At M&S, our vision is to be the most trusted retailer, doing the right thing for our customers, with quality products at the heart of everything we do.

Our customers' trust is underpinned by a belief that we act responsibly across our value chain and never compromise on standards to deliver the exceptional products they love.

Modern slavery is a hidden crime that undermines dignity and freedom, and we recognise our responsibility to take meaningful action wherever risks may arise. Like our customers, we expect every colleague and partner across M&S, whether in our stores, distribution centres, or supply chains, to be able to work in conditions that uphold their dignity and respect.



We operate in a complex global environment, and our progress requires vigilance, collaboration, and accountability. We continue to demonstrate leading practice, including being recognised in the top tier of the CCLA Benchmark for the third consecutive year. But we know there are always opportunities to improve, which is why we continue to work collaboratively to shape best practice across our sector, while also implementing the latest guidance as risks evolve.

We have made progress this year, as outlined in this statement, and I remain personally committed to leading M&S with integrity and purpose as we continue to grow and transform our organisation.

In accordance with the requirements of the Canadian Fighting Against Forced and Child Labour in Supply Chains Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purpose of the Act, for the reporting year listed above.

This statement is also made pursuant to section 54(1) of the UK Modern Slavery Act 2015 and Australian Modern Slavery Act 2018 (Cth) and constitutes the Company's slavery and human trafficking statement for the financial year ending March 28, 2026. This statement has been approved by the Board of Directors.

**STUART MACHIN**  
Chief Executive Officer

Marks and Spencer Group plc  
18/05/2026

## Key Actions taken in 2025/26 to strengthen our approach and action

- Retained our top tier recognition in the Churches, Charities and Local Authorities (CCLA) Modern Slavery Benchmark for the third consecutive year.
- Participated in the Home Office's Forced Labour Forum which supported the development of new UK statutory guidance.
- Added Climate Impact as a new priority human rights risk, recognising how climate change heightens worker vulnerability across supply chains.

### Food

- Scaled worker voice access: completing 180+ site surveys across UK and Republic of Ireland (ROI) Food Tier 1, hearing directly from over 14,000 workers.
- Continued our support for the UK Seasonal Worker Scheme (SWS) Taskforce, serving on the Governance Committee.
- Became the first retailer to launch Fairtrade's 'Mass Balance Plus' traceability model to improve visibility of our cocoa sourcing.
- Initiated support for the development of guidance for companies on the incorporation of lived experience into modern slavery policies and approaches, in partnership with Unseen and Bristol University.
- Commenced support for research to help inform and accelerate good practices within companies on addressing modern slavery, as well as to provide further insights for ongoing policy and guidance development in the UK and globally.

### Fashion, Home & Beauty

- Participated in Better Buying™ to hear anonymously from our suppliers about our purchasing practices.
- Launched a new ethical data module on an online platform for lower tier sites to more accurately capture site and audit data.
- Delivered six ethical workshops focused on salient risks to 323 Fashion, Home & Beauty supplier representatives in our key sourcing regions, building our suppliers' capacity to address issues effectively.
- Launched a new policy and self-assessment questionnaire (SAQ) to enhance risk identification during onboarding of third party brands.
- Expanded access to grievance mechanisms in our Fashion, Home & Beauty supply chain.
- Sponsored Stronger Together's UK Apparel and General Merchandise Programme.
- Updated risk indices to reflect emerging risks and expand to lower tier countries in our supply chains.

# Our business and supply chains

This statement is published in accordance with the UK Modern Slavery Act 2015, the Australian Modern Slavery Act 2018 (Cth) and Canada’s Fighting Against Forced Labour and Child Labour in Supply Chains Act.

Marks and Spencer Group plc (M&S) produces and sells goods internationally, including goods that are imported into Canada. This statement sets out the steps we have taken during the financial year ending 28 March 2026 to prevent, identify, and address modern slavery, human trafficking, forced labour and child labour across our operations and global supply chains. It has been reviewed and approved by the M&S Board on 18 May 2026. It reflects our commitment to transparency, accountability and continuous improvement, in line with international standards including the UN Guiding Principles (UNGPs) on Business and Human Rights.

We were proud to again be recognised in the top tier of the CCLA Modern Slavery Benchmark for the third consecutive year, including being named a leader in human rights innovation. But we know that the work does not stop here. Over the next 12 months, we will continue to strengthen our approach as risks evolve.

To provide clarity on our approach, this report follows the core elements of the human rights due diligence cycle: our policy commitments and governance; the risks we see; the actions we take; how we engage with stakeholders; and our future priorities. Broader human rights activity is also reported separately in our [ESC Report](#) and on our corporate website.

M&S operates as a family of businesses across Food, Fashion, Home & Beauty, Retail, Property and International, each led by its own integrated management team, with functional accountability for their divisions, including marketing, supply chain and finance. We ‘protect’ workers through robust due diligence and ‘enhance’ livelihoods in vulnerable supply chains to drive long-term resilience.

We operate in a network of over 1000 stores in over 30 markets globally. Across our stores, support centres, warehouses and supply chain, over 64,000 colleagues serve over approximately 34 million customers each year. For more information related to our actions taken to protect and enhance workers throughout our operations and supply chains see [our actions section](#).

## INTERNATIONAL

This statement covers activity within our owned and joint venture international operations (Greece, Czech Republic – owned, and India – joint venture). In addition, it includes reference to the activity we conduct to reduce risks in our partner run operations such as franchised and online business.

## OCADO

M&S holds a 50% investment in Ocado Retail, a joint venture relationship between M&S and Ocado Group. Ocado Retail publishes a separate [Modern Slavery Statement](#).

## SERVICES

M&S Bank is operated by HSBC who publish a [Modern Slavery Statement](#) separately.

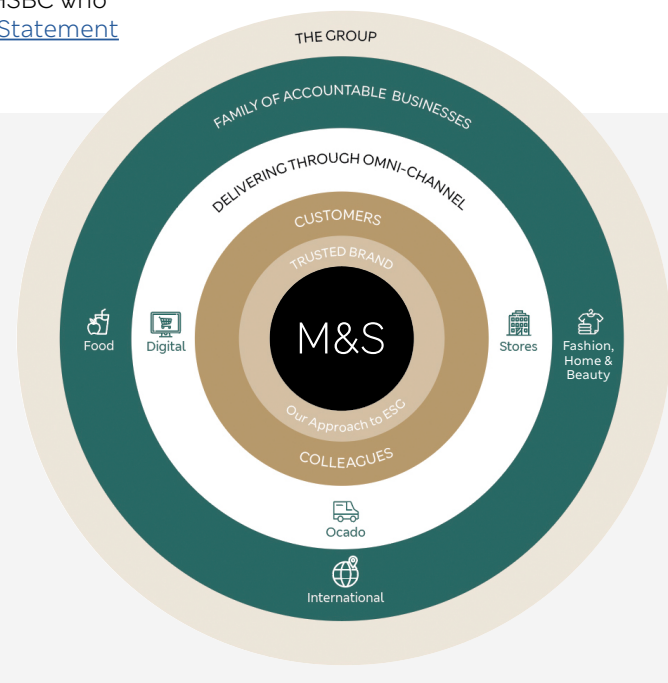
## BRANDS

This statement covers our approach to working with the over 230 brands we partner with across wholesale, consignment, concession and dropship models in Fashion, Home & Beauty.

## GIST

M&S acquired Gist, our principal Food logistics provider in July 2022. Gist continues to report through their own [Modern Slavery Statement](#).

## Business model





# Our business and supply chains cont.

We predominantly sell own-brand products, manufactured and marketed exclusively under the M&S brand. Our relationships with our supplier partners are built on trust with shared aims.

We have three primary groups of suppliers: Food, Fashion, Home & Beauty and Goods not for Resale (GNFR).

Reporting transparently on our own-brand supply chain practices and operations is core to our approach to sourcing. We publish data within the [M&S Interactive Supply Chain Map](#), disclosing

100% of our Tier 1 supply chain across Food, and Fashion, Home & Beauty, using Open Supply Hub. As of 28 March 2026, there are approximately 393,200 workers across our Food direct supply sites and approximately 637,000 workers in the Fashion, Home & Beauty Tier 1 supply base.

GNFR includes products and services we buy to run our business and covers Logistics, Marketing, Technology, Retail, Property and Corporate Services.

Targeted growth in our International business will be delivered across four key formats: owned and joint venture

businesses, franchise, wholesale and online.

We have the greatest visibility and leverage over the sites that supply to us directly. We recognise, however, that some of the most significant risks of modern slavery and labour exploitation can sit deeper within global supply chains, where we may have more limited visibility.

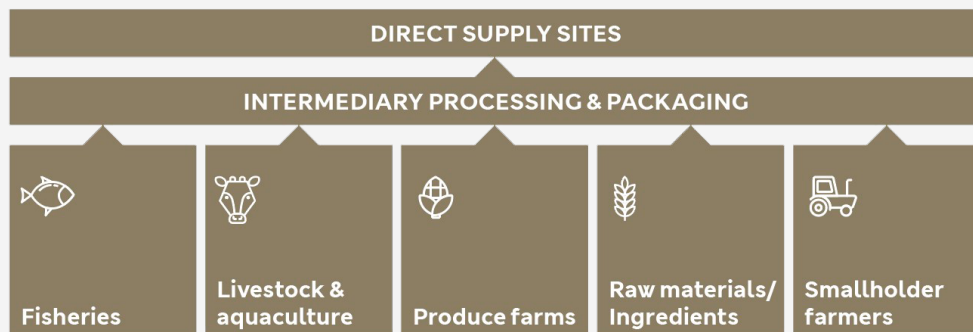
We continue to strengthen our insight into lower tier suppliers by working with our suppliers, delivery partners and broader industry organisations to improve transparency and access to information. This includes ongoing

programmes to expand mapping, enhance due diligence processes and deepen collaboration where risks are identified.

A summary of our progress, alongside remaining gaps and priority areas for further action, is set out in the relevant business sections below.

## Our own-brand supply chains

### FOOD



### FASHION, HOME & BEAUTY



# Policy commitment: our governance

## Overall accountability for the Modern Slavery Statement and risk assessment process is held by the Executive Committee (“ExCo”), chaired by the CEO, Stuart Machin.

The report is reviewed by the ESG Committee for content, the Audit & Risk Committee for internal controls, and ultimately approved by the Board.

To enhance alignment across our accountable businesses, the ESG Business Forum brings together senior representatives from each area. Our human rights and ethical trade subject matter experts attend quarterly. They provide business-wide alignment on human rights, provide progress updates on modern slavery commitments and surface any emerging risks.

More details of our governance structures, and Committee reports for the year can be found in our [Annual Report](#).

To build on our mature governance processes, over the coming year we will work to strengthen collaboration on human rights across the business. This includes sharing best practice and deepening our collective understanding of risk, with the intention of further aligning activities across all business units, including our own operations.

We have several Group-wide policies in place that are relevant to modern slavery, all of which are signed off at director level. We continually review and develop our

policies with input from in-house experts, suppliers and external stakeholders. Our policies are aligned with international standards, such as the UNGPs and the International Labor Organisation (ILO) Core Conventions.

Our policies are publicly available and are re-distributed to suppliers periodically and through supplier trainings.

<a href="#">Our Code of Conduct</a>	Sets benchmark minimum commitments for our business conduct. These commitments are focused on key policy areas affecting M&S, to ensure we act in line with relevant laws and regulations, industry standards and stakeholder expectations. The code applies to everyone at M&S, including our Board, our management team and all our colleagues, as well as those working in our overseas sourcing offices and any joint ventures that we control.
<a href="#">Our Human Rights Policy</a>	States our commitment to respecting internationally recognised human rights in line with the principles and guidance contained in the UNGPs on Business and Human Rights.
<a href="#">Our Global Sourcing Principles</a>	First introduced in 1998 and extended to all suppliers and business partners as of May 2016. These Principles set out our minimum requirements and expectations of how we and our supplier partners conduct business to uphold human rights, labour, environmental, ethical and legal requirements in their own operations and their supply chains. These Principles form part of a supplier’s contractual obligations. We require our suppliers to communicate and manage their own suppliers involved in producing or supplying M&S products or services adhere to these Principles. These Principles were last updated in January 2023.
Our Confidential Reporting Procedures	Aimed principally at our colleagues, but also available to others working in our supply chain, confidential reporting channels are managed by Safecall and concerns can be raised by phone or online in multiple languages. Further details can be found in our Code of Conduct. We are also strengthening our approach with digital solutions including worker voice feedback mechanisms.
<a href="#">Our Grievance Procedures</a>	We have a grievance policy mechanism policy to remedy adverse human rights impacts within our supply chains. This policy sets out how to raise a grievance and our recommended process for investigating and understanding concerns should they occur.  We also have a grievance policy which applies to all M&S employees. This was last updated in November 2025, and it is regularly reviewed to ensure it remains compliant with the Advisory, Conciliation and Arbitration Service (ACAS) Grievance Procedure and good practice. Although the review confirmed that the policy was still fully compliant, an opportunity was identified to improve the process by introducing a template grievance submission form to make it simpler and easier for colleagues to provide the right level of detail ahead of a formal grievance meeting.
<a href="#">Our Human Rights Due Diligence and Remedy Guidance</a>	To support our approach to human rights due diligence and drive continuous improvement we have developed this guidance to support our Foods supply chain. The guidance was open sourced and remains the basis of our Human Rights Due Diligence Programme in Foods.
<a href="#">M&amp;S Young Workers and Child Labour Policy</a>	The document outlines the definitions of child labour, young workers and the procedure for remediation. It is applicable to direct suppliers for Fashion, Home & Beauty and Food and the remediation process is to be applied throughout their supply chains. This policy outlines the procedures for remediation, which considers the needs of the child and family, including income. It has been reviewed and updated in 2026.

# Risk assessment

Our annual modern slavery risk assessment is aligned with the M&S Group risk assessment process.

This risk assessment process considers external, internal, and emerging risks and how these are mitigated. The process occurs annually and covers the relevant business units in Food, Fashion, Home & Beauty, Retail, Property, International, and the support functions: Finance and Procurement, Digital and Technology, and HR. A Director of each business area and support function is accountable for their risk assessment and due diligence approach. These risk assessments are reviewed internally with relevant incidents reported in this report.

Modern slavery can arise in complex and hidden ways, so our risk assessment includes the following to help us in prioritising actions to mitigate risk:

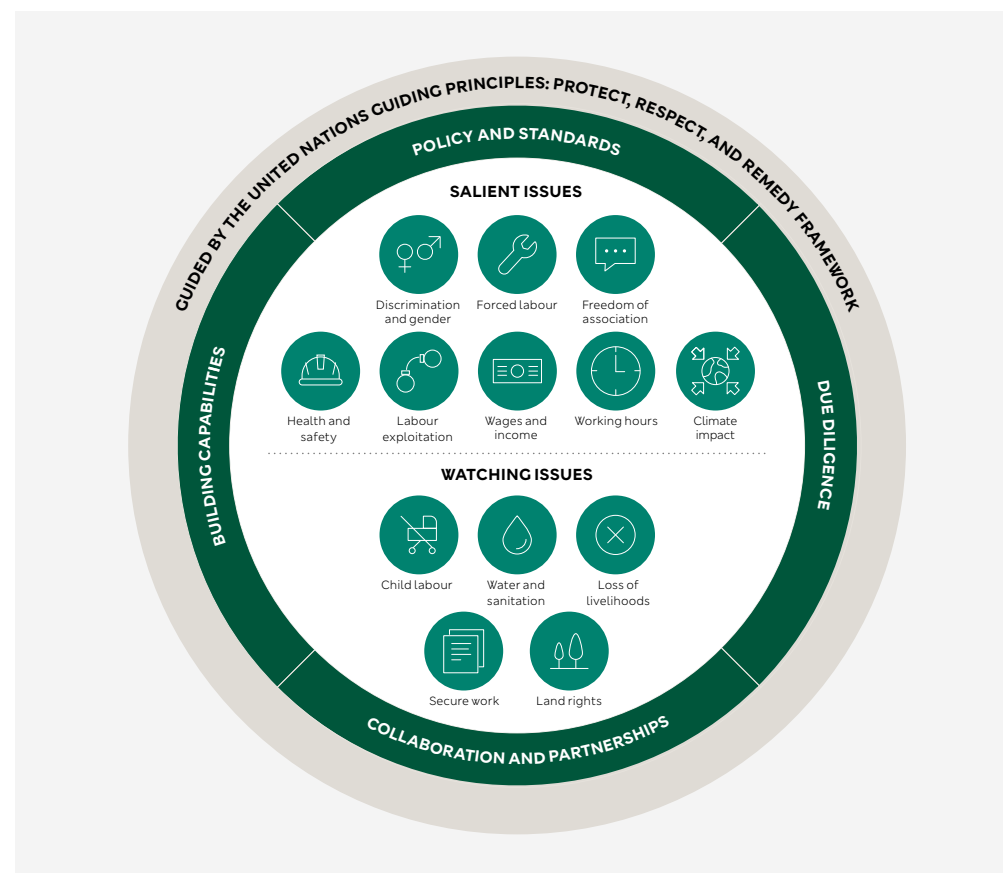
- detailed mapping of supply chains and operations;
- in-house teams in 10 Fashion, Home & Beauty sourcing offices to give us insights and intelligence at a local level;
- desk-based research including access to risk-based data through portals such as Sedex Radar;
- data and trends from our third party audit programmes;
- supplier engagement and surveys;
- supply chain due diligence;
- supply chain visits;
- our worker voice programme in Foods and Fashion, Home & Beauty;
- alerts from expert partners such as Unseen's Modern Slavery Helpline; and

- discussions with expert stakeholders through multi-stakeholder initiatives such as the Ethical Trading Initiative (ETI), the Modern Slavery Intelligence Network (MSIN), Stronger Together and the Food Network for Ethical Trade (FNET).

Across our own operations we aim to ensure that our policies and practices uphold the same high standards internally as we expect from our partners. As a majority own-brand business, we work closely with our trusted supplier partners in our Food, and Fashion, Home & Beauty supply chains to have the greatest impact. As part of the risk assessment process, we map and regularly review countries and regions in our supply chain that have higher human rights risk profiles. These higher-risk countries and regions are those where human rights are at risk systemically either because of weak governance and rule of law, insecurity, discrimination or environmental pressures.

We continue to monitor our evolving risks as we expand our business internationally. In addition to robust contractual agreements with our partners, we complete annual risk assessments in our owned, joint venture, and franchised businesses to review processes and analyse human rights and modern slavery risks in each market. This includes prompts on grievance reporting procedures and an overview of actions taken in response to any incidents raised.

While there is overlap with forced labour, child labour is considered as a distinct human rights risk within this process and is currently classified as a "watching"



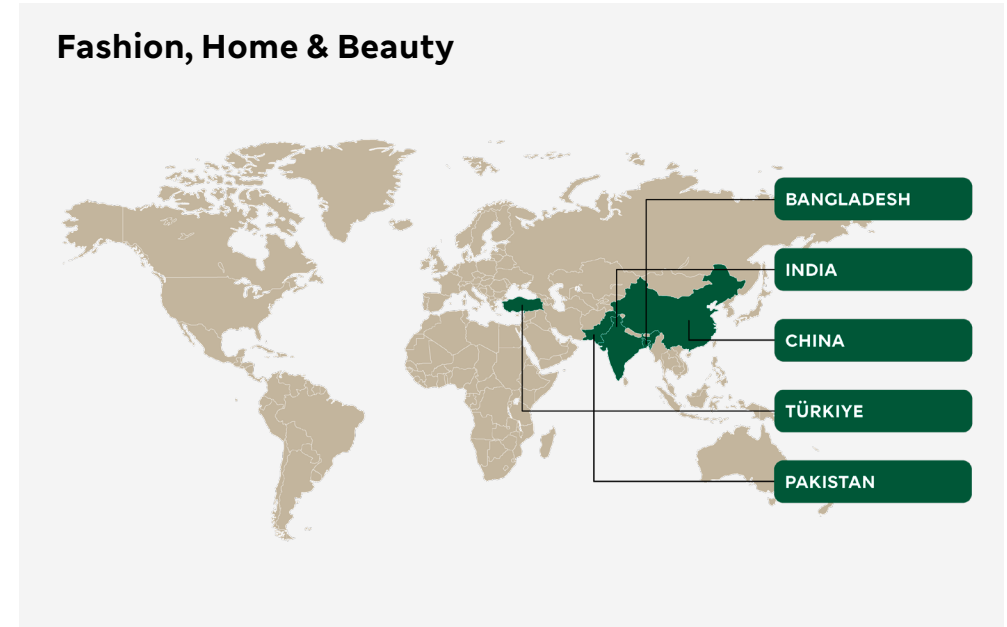
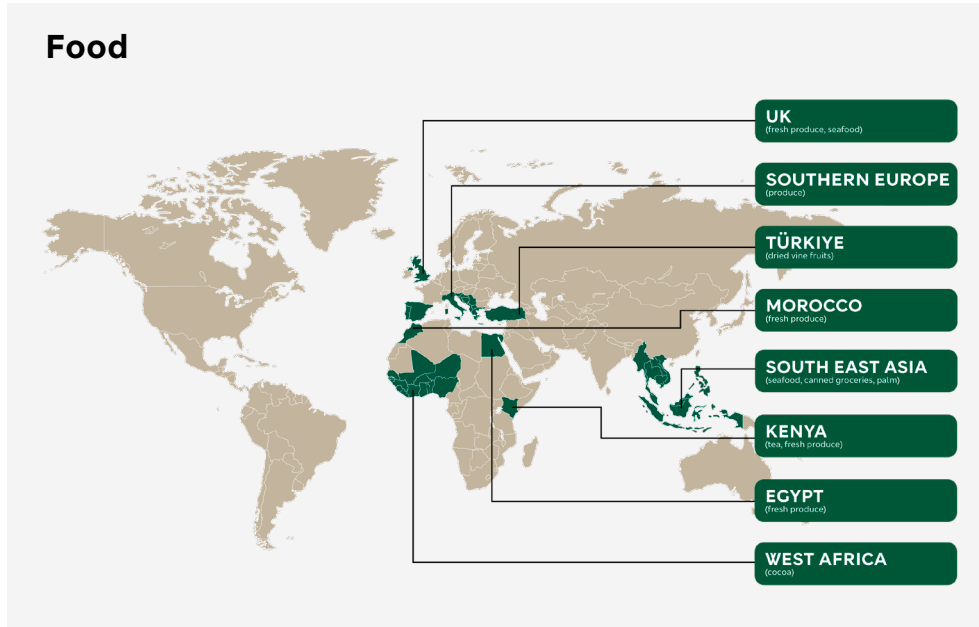
salient issue in certain geographies and supply chains. As such, child labour risks are monitored and mitigated through our due diligence and ongoing activities.

As part of our ongoing review of salient human rights risks at country and sector level, we have added a new issue 'Climate Impact' reflecting the growing evidence that climate change is intensifying existing human rights vulnerabilities across global supply chains and will shape

our Just Transition approach centred on workers' rights. Given our broader set of issues remains consistent year-to-year, we undertake a full review less frequently than our annual risk assessment cycle, with the next business-wide review scheduled for completion no later than the end of 2026/27.

# Risk assessment cont.

In 2025/26, we continued to evolve our understanding of risk and target programmes of activity in these prioritised high-risk countries and supply chains:



Please refer to our country-level interventions and case studies on pages [11](#) and [16](#) to see our programme of activity for these locations.

# Taking action

Strong compliance underpins our programmes, which allows us to monitor and track our supplier partners' performance against our Global Sourcing Principles.

We have a two-part strategic approach in the action we take:

- **'Protect'** - ensuring we have a robust 'audit and beyond' programme with Tier 1 suppliers and focusing on 'driving standards each and every day' in prioritised high risk supply chains, including working on challenging industry-wide issues with others.
- **'Enhance'** - programmes to support livelihoods in our most vulnerable supply chains.

We work with supplier partners to tackle modern slavery and labour exploitation, building their capacity to assess and mitigate risks. We take our responsibility seriously and will always work with suppliers, victims and expert third parties to remediate issues. However, in the case of severe or repeated violations of the Global Sourcing Principles where a supplier fails to demonstrate the necessary improvements to comply, M&S reserves the right to take actions, including terminating contracts.

## Audit

Social audits continue to play an important role in supporting our wider approach to tackling modern slavery in supply chains. Recognising their limitations, we encourage continuous improvement of methodologies and for better data to be used alongside new programmes, technologies and due diligence tools that more effectively assess, address and mitigate risk.

We operate a highly mature, embedded audit programme in which we review and grade every supplier's third party ethical audit required under our standards. We use accepted audit methodologies, such as SMETA, to ensure that audits are reviewing the key areas of risk at a site. This gives us deeper insight into our salient risks and suppliers' progress in managing them. Where third party auditors are used, we have a set of approved audit methodologies and accepted auditing bodies to ensure they meet our required standards. We work closely with suppliers on their action plans for any issues identified, providing support to strengthen capability and drive continuous improvement across our supply base.

## Worker voice programmes and grievance mechanisms

Effective worker voice and grievance mechanisms play a vital role in identifying and addressing modern slavery and forced labour by providing workers with safe, accessible channels to raise concerns. These mechanisms can support the early identification of potential or actual modern slavery risks, including issues that may not be visible through traditional audits.

## Supply chain visits

A key part of our approach to human rights due diligence is to engage with our supply chain directly and understand the nuanced risks across different sourcing categories. Supplier meetings and site visits are a key part of this, both through standard business procedures and in response to specific human rights issues.

## Reporting through other channels

Any notifications of potential modern slavery issues and risks that are reported to us through other channels, grievance mechanisms, whistleblowers or any other parties are thoroughly investigated and remediated where required. Further examples of 2025/26 reports are found below in the relevant business sections.

## Assessing effectiveness

We assess the efficacy of our work regularly to ensure that we are effectively addressing human rights risks, including forced labour and child labour. We internally review policies and processes, monitor any changes in risk trends, consider insights from audits and worker voice mechanisms as well as proactively seek feedback from external stakeholders.

# Our Food supply chain

Our [Human Rights Policy](#) outlines how we expect our suppliers to implement the [M&S Global Sourcing Principles](#) in practice.

We take a risk-based approach in our programme, based on:

- **Tier of supply chain:** we operate a comprehensive compliance programme for all Tier 1 suppliers and extend our due diligence activities beyond Tier 1 through targeted programmes.
- **Category:** based on the evidence that risk is more prevalent to certain categories, we have the most robust compliance requirements for these specific categories and several active programmes in high risk supply chains.
- **Country:** we consider the risk rating of a country (based on sources such as the Sedex methodology) and apply specific compliance requirements. For very high-risk countries, we continue to embed our Prohibited Sourcing and Enhanced Due Diligence Policy in partnership with our suppliers and in line with the Group Sanctions and Export Controls Policy.

Our Food Human Rights Standard has several core building blocks to ensure we are supporting our supply base to 'drive standards each and every day', identifying salient risks, engaging rightsholders and responding appropriately. In 2025/26, we have taken a number of steps to further strengthen relevant policies.

We updated our Foods Human Rights Standard in 2025, to reflect changes in the Sedex country risk classifications, which define our requirements of high-risk origins. We also further clarified our requirements in high-risk industries, such as protein, basic produce and seafood, and signposted guidance to the supply base.

We have continued to drive a programme of human rights and environmental due diligence (HREDD) reviews with key suppliers. In 2025/26, we engaged 47 suppliers in this programme, receiving updates from them on their HREDD approaches and progress, including how they are identifying potential risk of forced labour right down their supply chains into M&S. This year, we supported greater industry alignment by sharing and aligning our established supplier information request (our 'HREDD tool') with the Food Network for Ethical Trade, contributing to a consistent, sector wide approach to human rights due diligence.

We have also driven further alignment in our HREDD programme by embedding it into our wider Plan A strategic supplier reviews, deepening our understanding of the intersection of environmental, climate and human rights risk. In 2025/26, we have engaged 11 strategic suppliers to M&S Food in this way.

In addition, our Human Rights team has visited multiple suppliers in countries such as South Africa, Spain, Egypt, Morocco and the UK. We visit suppliers to deepen our understanding of risk, follow up on issues raised, build trusted long-term relationships, and support capacity building on human rights.

M&S Food has an industry-leading commitment to worker engagement across our UK and ROI-wide Tier 1 suppliers, hearing directly from almost 100,000 workers in our direct supply base in the past four years. Our approach is based on regular direct engagement with workers and supplier ownership of issues. We were the first UK food retailer to roll out a 'beyond audit' programme at scale through our worker voice programme.

This year, we have worked with a new delivery partner, &Wider, to deliver 193 site surveys, responded to by 13,535 participants across 35 categories and 11 regions with a 24% response rate on average. With &Wider's support, we included new survey indicators to improve identification of potential modern slavery risk and highlight areas where suppliers need further support, including organisational culture, value and recognition, respectful workplace behaviours, and accessibility of grievance

mechanisms. Over the next year we will implement surveys at a second cohort of 250 sites, in addition to repeating surveys at 50 sites from the first cohort that have been prioritised. We will be using the insight we are receiving directly from workers to determine our future programming focus areas.

# Our Food supply chain cont.

## Responding to risks and allegations:

We partner with several initiatives that support our suppliers and workers in our supply chain to identify and report risk of modern slavery, including Unseen, MSIN and Stronger Together. Unseen’s Helpline Business Portal, for example, alerts us to reports of potential labour exploitation within the supply chain. This allows us to respond swiftly to concerns, often in collaboration with other retailers, suppliers and labour providers, with Unseen providing guidance in investigation and remediation.

Through the Modern Slavery Helpline and other reporting mechanisms, we received 12 allegations or reports with a potential link to labour exploitation or modern slavery in 2025/26.

We continue to work with other UK supermarkets through the updated [Serious Incident Protocol](#) to enable an aligned approach to the escalation and investigation of critical issues.

We fully investigate all reports we receive, following our internal Whistleblowing Standard Operating Procedure and the Supply Chain Serious Incident Escalation protocol where relevant. Where a multi-retailer response is required, we will commission a joint third party investigation. We highlight two examples in the table below to demonstrate how we hear about issues and our actions to mitigate or remediate those risks.

During 2025/26, 11 non-compliances (NCs) (compared with 6 in 2024/25) relating to ‘employment is freely chosen’ were identified through audits of in scope suppliers.

These related to the payment of fees, legal or otherwise, incurred during the recruitment process (2), outdated relevant policies and procedures (1), training relating to on-site freedom of movement (1), inadequate due diligence to minimise the risk of forced labour (5), and payment of fees on termination of employment (2). There were also 68 ‘Collaborative Action Required’ findings raised, under the new SMETA 7 methodology, relating to inadequate provisions and service agreements to ensure no recruitment fees or related costs are incurred or charged to workers. In total, these NCs and Collaborative Action Required findings accounted for 9% of non-compliances recorded across audits graded this year.

Risk	Level	Source	Mitigation / remediation action
Non-UK protein supply chain: forced labour indicators including recruitment fees, document retention and excessive working hours	Supplier level	Supplier due diligence	Ongoing involvement in industry working group established in 2024 in response to issues identified. Continuing engagement with direct and indirect supply chain.
UK protein	Sector level	Collaboration	Increased due diligence and industry engagement with protein suppliers on specific risks, including annual surveys and training.



# Our Food supply chain cont.

## Country-Level Interventions and Case Studies

Our programme addresses a range of risks across our global supply chains. Risk indicators inform the prioritisation of our activity, enabling us to focus in depth on the countries and supply chains where prioritised action is most needed, described in more detail below.

### UK (produce)

Since its creation in 2022 in response to emerging risks to workers under the UK's new Seasonal Worker Scheme ('SWS') following Brexit, M&S has been actively involved in the SWS Taskforce. The Taskforce's mission, as a multi-stakeholder initiative currently with more than 60 member organisations, is to "work collaboratively to develop and implement tangible actions to help safeguard and ensure access to workers' rights in the UK SWS and wider UK horticulture".

In 2025/26 the Taskforce has:

- continued with a programme of support for growers through a series of UK Grower Roadshows;
- further developed the Just Good Work app, which now has 45,000 users with 19,000 new jobseekers and workers accessing information in their own language this year;
- rolled out the Independent Worker Survey to help identify and respond in-season to any trends in working, living and human rights challenges; and
- jointly-commissioned an Employer Pays Principle (EPP) Feasibility Study with Defra, which was published in

July 2025 and the findings of which informed collaborative cross sector roundtable discussions on EPP.

In addition, M&S was one of several retailer sponsors of work to improve access to and effectiveness of grievance mechanisms available to seasonal workers through:

- the delivery by ACAS of an online series of grower grievance prevention and management training workshops; and
- the development of an independent multilingual seasonal worker support line to provide accurate and consistent information to seasonal workers, to be delivered in partnership with Unseen from April 2026.

Further information on activity delivered by the Taskforce in 2025 can be found [here](#).

### UK (fishing)

In response to increasing risk of modern slavery and migrant labour exploitation in the UK fishing sector, we worked more closely with our suppliers to better understand risk and extend our support for crew welfare.

- **Responsible Recruitment:** We deepened engagement with UK fishing suppliers to strengthen recruitment practices, including supplier visits and our first in person Forever Fish Forum with key suppliers and expert stakeholders such as Gangmasters and Labour Abuse Authority, HMRC, International Transport Workers' Federation (ITF) and Scottish White Fish Producers Association (SWFPA). Insights from this work will shape

initiatives over the next 12 months to improve transparency and fairness in recruitment practices for migrant crew and inform crew welfare policy commitments in our M&S Forever Fish Policy.

- **Establishing Action Plans for the UK Nephrops & Scallop Supply Chains:** We co-supported a Human Rights Impact Assessment (HRIA) of the UK nephrops and scallop supply chains (covering catching, processing and logistic operations) with expert fisheries consultants Poseidon, suppliers and other retailers. This assessment builds a credible evidence base and supports the development of practical action plans aligned with international standards. Findings are due for release in 2026.
- **Scottish White Fish Producers Association (SWFPA) Crew Services:** M&S supported the SWFPA Crew Services mobile app for a second year to help address welfare issues for both migrant and local crew. In 2025 the app has integrated 24/7 hotlines, grievance mechanisms and own-language translation, available for crew recruited by agents in the seafood sector across Europe. Wellbeing at sea support was included as well as up-to-date legal information, to help prepare for changes, such as fishing being removed from the skilled worker shortage list.
- **Purchasing practices:** This year our supplier engagement and 'A List' sourcing model, which enables us to commit to working with suppliers who are approved on human rights and

environmental grounds, was featured in Oxfam's report, '[Emerging Good Practices on Embedding Human Rights into Seafood Procurement](#)'.

### Southern Europe (produce)

As we have previously reported, well-publicised risks around forced labour and modern slavery exist in Southern Europe. We have worked to commission and publish focused due diligence of our Almerian fresh produce supply chains and, through this, have supported a number of new workstreams of the Spanish Ethical Trade Forums:

- App Foros: free app-based information service for all Spanish horticulture workers. Since launch in 2025, it has gained 443 active users, with 6 survey launches and 135 people trained in the use of the app;
- Canal Foros: site-level grievance mechanism; adopted by 36 businesses, covering almost 10,700 employees; and
- Capacity building for growers and suppliers: this year, the Spanish Ethical Trade Forums have delivered 6 online seminars for 300 participants and hosted five events attended by 483 participants.

## Our Food supply chain cont.

### South East Asia (seafood, canned groceries, palm)

We operate a bespoke programme of enhanced due diligence in our key direct Thai sites that produce a range of ambient products for M&S, including sauces, tuna and tinned fruit.

The programme has 3 key objectives:

- to ensure all workers are recruited in a fair and transparent manner that respects and protects their rights;
- to ensure workers' access to rights and opportunities is not affected by gender and, in turn, establish gender-sensitive employers; and
- to amplify worker voice to identify and address workplace challenges.

In alignment with these objectives, this year we have:

- Monitored the adoption of guidelines for effectively managing walk-in recruitment in Thailand via on-site assessments;
- Conducted worker surveys in partnership with Labor Solutions at all sites, including questions related to withholding of wages and excessive overtime;
- Conducted gender focus groups and gender training including a focus on the unique vulnerabilities of female migrant workers; and
- Introduced new Key Performance Indicators (KPIs) to monitor progress across the programme.

Additional ongoing monitoring, led by World Wise Food, is in place to further reduce the risk of modern slavery. This includes ensuring sites are effectively monitoring the employment terms and conditions of contracted workers and a review of the prevalence and drivers of working hours greater than 60 per week.

Palm oil from South East Asia was identified as an area of ongoing risk, so we have gone beyond sourcing policies to create capacity and resilience in our supply base to reduce risk. We have contributed to on-the-ground investments in palm oil-producing areas to go beyond certification by partnering with Forever Sabah, where we have supported the audit and successful RSPO certification of smallholders in Malaysia. Through investment, we have supported approximately 500 smallholders to be certified and this year we estimate that we will support a further 130 across 25 villages in Malaysia. Estimating almost 2,500 hectares of land certified to RSPO.

Through our longstanding partnership with Forever Sabah and Pacos Trust in Malaysia, we are supporting smallholders not only to produce sustainable palm oil, but also to strengthen their resilience. This includes training on human rights, gender equality and children's rights, delivered with the Pacos Trust, ensuring smallholders and community members have the knowledge and confidence to identify risks and advocate for themselves.

### West Africa (cocoa)

Our third party risk assessment identified cocoa from West Africa (Côte d'Ivoire and Ghana) as high risk for forced and child labour, and we have focused our efforts on increasing transparency, supporting living incomes and strengthening child labour prevention and remediation.

M&S is partnering with Yeyasso cooperative in Côte d'Ivoire through a long-term initiative which will support fairer incomes for cocoa farmers. Shared ImPact Cocoa is a Fairtrade led sourcing model initially piloted in collaboration with M&S, building on M&S's commitment to ethically sourced cocoa.

M&S Choc Marks bars are already made with Fairtrade cocoa, but this new commitment will go further by providing longer-term Fairtrade Premium support for Yeyasso. Projects such as building schools and solar water pumps, training to grow healthier crops, buying tools for pruning and spraying, and planting new seedlings have already begun to make a difference in Yeyasso.

An additional investment in the Fairtrade Living Income Programme made by M&S will ensure cocoa farmers can plan ahead in an increasingly volatile landscape as climate change impacts crop yields and incomes fluctuate with changing prices: topping up the existing Fairtrade Premium with this extra investment means the cocoa farmer livelihoods in the Yeyasso cooperative will be protected regardless of market volatility.

Find out more, including details of our 'Mass Balance Plus' model on [our website](#).



### Case study: tackling child labour in cocoa

In 2025/26, we strengthened our commitment to child labour by working with the International Cocoa Initiative (ICI) - of which we are a long standing member and the only retail partner - to conduct a pioneering assessment of child labour monitoring and remediation systems (CLMRS) at the Yeyasso cooperative.

Together, these actions support farmer livelihoods and reduce vulnerability to forced and child labour.

# Our Food supply chain cont.

## Türkiye (dried vine fruits)

Türkiye contributes 20-30% of global vine fruit production, however relies heavily on migrant labour for seasonal agricultural work, which carries known risks of child and forced labour.

M&S Food and our Turkish sultana suppliers have been long standing partners in the Fair Labour Association's (FLA) Harvesting the Future programme, launched to improve living and working conditions for seasonal agricultural workers. Through this collaboration, the FLA has delivered social compliance training and on farm monitoring for our suppliers, covering topics such as employment practices, grievance mechanisms and risks of child and forced labour.

## Morocco (produce)

In 2024, through an M&S supplier visit in Morocco, we identified a need for clearer guidance on grower-provided accommodation for seasonal workers in the Agadir region. Recognising that to create change at scale in Morocco we needed to engage other UK buyers and importers, we convened an industry working group that together commissioned a third party expert, Partner Africa, to lead on the development of guidance. Critically, this toolkit was developed through a collaborative process of in-person rightsholder and other stakeholder engagement, working with growers, workers, their representatives and other relevant stakeholders in Morocco. The

result was a practical, highly accessible toolkit of resources for workers and growers, which was launched and open sourced in 2025.

Given the high level of engagement from the Moroccan supply base in the first phase, the group is continuing into a second phase which will focus on a series of workshops and roundtables with workers, growers, importers and retailers to collaboratively identify shared risks and opportunities for further engagement and support from UK buyers.

## Egypt (produce)

Building on a combined human rights and environmental risk assessment completed in 2023, we identified Egypt, particularly fresh produce, as a priority for deeper engagement and support. The Egyptian Ethical Forums have been providing growers with support, guidance and fostering collaboration in the sector for 15 years and M&S recommenced our support for them in 2025. As part of this, we participated in an international event and series of grower visits to accelerate our engagement with our Egyptian growers. We are also supporting the development of a Just Good Work app tailored to the Egyptian context, aimed at addressing known risks such as the use of informal labour providers and young workers.

## Kenya (tea, produce)

We have continued to work together with Waitrose and our tea supplier on the delivery of a long-term action plan following our 2022 HRIA of our Kenyan smallholder tea supply chain.

As part of this, and through our M&S Café 'A Cup of Ambition' programme, we have continued to invest in our tea producers in Kenya and other major origins, to address the findings identified in the 2022 HRIA, including income insecurity, gender inequality, water, sanitation and hygiene, and climate-related livelihood impacts.

So far, we have trained around 2,500 farmers (c.60% women) across Kenya, Rwanda, Malawi, Peru, Brazil and Ethiopia on foundational topics from leadership to financial literacy and environmental awareness. From this:

- 100 farmers have been supported with seed-funded cooperative projects.
- 17+ micro enterprises established, with early sales of ~£1,194.
- Major improvements in savings behaviour (e.g., +195% in Rwanda; +154% in Malawi).

Read more about the impact of this programme [here](#).

In addition, taking our work beyond the tea sector in Kenya, M&S supported ETI's [Gender Action in Agriculture \(GAIA\)](#) initiative, which focuses on tackling gender-based violence and harassment (GBVH) across produce, tea and flower supply chains in South Africa and Kenya. The principles launched in December 2025 will inform our future work on gender in our supply chains.

## Building on our activity into next year

We know that we cannot stay still in our approach to addressing modern slavery risk. In addition to the programme activity outlined above, we also began supporting three ongoing workstreams in 2025/26:

- Ten years on from the UK Modern Slavery Act, we are supporting research by Hult International Business School, the Ethical Trading Initiative and CCLA Investment Management exploring the impact of the UK MSA on leadership, governance and operational practices as well as what best practice looks like in mitigating modern slavery within business.
- Partnering with Unseen and the University of Bristol to develop survivor informed guidance for business leadership.
- Supporting the next phase of Impactt's global recruitment fees database, which will provide freely accessible insight into worker paid recruitment costs across global supply chains.



# Our Fashion, Home & Beauty supply chain

Our approach in Fashion, Home & Beauty is designed to reduce modern slavery risk by combining robust compliance with targeted, risk-based action in higher risk countries and supply chains.

We have continued to strengthen our compliance programme this year by:

- Updating our human rights risk indices, supported by a third party consultancy, to account for emerging risks and to include in scope sourcing countries that are in the lower tiers of our supply chains;
- Refining our approach to lower tiers, taking a proportionate, risk-based approach and launching a third party platform to more accurately capture site and audit data;
- Expanding the number of sites, workers and countries that can access an external grievance mechanism as well as developing a pilot assessment of on-site worker voice mechanisms, in collaboration with other brands;
- Participating in Better Buying™ to hear anonymously from our suppliers about our purchasing practices; and
- Sponsoring Stronger Together’s UK Apparel and General Merchandise Programme, which aims to move beyond audit and provide comprehensive capacity-building support to embed fair work and due diligence in supply chains.

Together, these measures aim to reduce the risk of modern slavery and forced labour by preventing, identifying and addressing known risk indicators across the supply chain.

Our Tier 1 supplier factories are required to be audited annually by approved independent third party companies and/ or the M&S ethical compliance team, against our Global Sourcing Principles and international standards. We work with suppliers on corrective action plans to address non-compliances. Our team is comprised of local experts, and they provide guidance to suppliers through capacity-building training, either on-site or during in-country workshops, on a range of subjects. We actively listen to suppliers and work together to reduce the risk of modern slavery and forced labour.

We published our Worker Voice Best Practice Guidelines in 2024, setting out best practice for our suppliers. We set out the principles required for effective worker voice mechanisms while allowing flexibility for suppliers to decide which channel is most appropriate for their site. Our ethical team reviews the worker voice mechanisms during site visits, checking issues raised and how management have responded. We also work with delivery partners in our sourcing countries to provide independent grievance mechanisms, outlined below.

## Responding to risks and allegations:

Alongside our proactive measures, any allegations raised through internal and external channels are investigated and remediated where required. Notifications may be received from channels such as:

- **internal mechanisms:** our due diligence, factory monitoring and worker voice programme;
- **collaboration:** our participation in partnerships and shared projects; and
- **external stakeholders:** notification from other external parties.

Mitigation and remediation measures can either be at a factory level for local issues, or at a country or industry level for wider

issues, acting in collaboration with other stakeholders where appropriate.

Across our Fashion, Home & Beauty supply chain during 2025/26, four non-compliances were identified in SMETA audits, under “employment is freely chosen” including findings relating to recruitment and termination and management systems. As per the requirements of our audit programme, corrective actions plans have been implemented to remediate these findings.

This year, we also received allegations relating to potential indicators of forced labour at a industry and factory level. We have highlighted two examples below to demonstrate how we hear about issues and our actions to mitigate or remediate.

Risk	Level	Source	Mitigation / Remediation Action
Supply chain complexity and subcontracting – risk of lower standards due to lack of oversight	Industry level	Internal mechanisms / external stakeholders	Continued to develop our lower tier due diligence programme (page 16), and our traceability of raw materials (refer to our 2026 <a href="#">ESG Report</a> for more information).
Türkiye undocumented workers risk	Factory level	Internal mechanisms	Conducted a full investigation at the site to understand the number of undocumented workers and then set a corrective action plan, including all-worker training.

# Our Fashion, Home & Beauty supply chain cont.

## Country-Level Interventions and Case Studies

Using our risk indices and recent notifications, we have identified certain countries and particular areas of non-compliance as higher risk (as shown on page 7). We have highlighted recent areas of focus below. However, our work extends across a broad range of evolving risks across the supply chain.

### Bangladesh

Non-governmental organisations (NGOs) and the ILO have highlighted a risk of excessive overtime in the fashion industry in Bangladesh, which can be a potential indicator of forced labour. As Bangladesh Accord signatories, workers at our supplying sites can access an anonymous grievance mechanism operated by the RMG Sustainability Council (RSC). Where issues are raised, we respect the outcomes of investigations and work to ensure suppliers implement required corrective actions.

We also continue to support the ETI social dialogue programme, which promotes constructive engagement with workers and employers to strengthen industrial relations. This year we re-launched the programme at two sites. Empowering workers to raise concerns directly with management is a critical component of our approach to mitigating the risk of modern slavery. By fostering open communication and robust grievance processes, we aim to identify and address potential issues promptly and effectively.

### China

There is an ongoing risk of forced labour in China, particularly affecting the Uyghur people, with certain sectors and commodities, such as cotton, highlighted as higher risk by external stakeholders including the US Department of Labor. Reports from NGOs and the media have also raised concerns about labour transfer practices, where Uyghur people are relocated to other parts of China to work in factories and other industries.

Our [Cotton Sourcing Policy](#) prohibits the use of cotton from the Xinjiang region. We have strengthened our due diligence approach to improve data and our understanding of how risks may be evolving, and we continue to engage through multistakeholder initiatives to inform and refine our response. We remain clear that forced labour is unacceptable anywhere in our supply chains, in line with our [Global Sourcing Principles](#).

### India

In parts of India, such as Tirupur, the concentration of internal migrant labour can increase vulnerability to forced labour, for example through language barriers or temporary accommodation, which the ILO identifies as an indicator of risk. Working collaboratively with other brands, we support the South India Textile and Garment Supply Chain project across factories in Tirupur. In its most recent phase that concluded in July 2025, this project delivered training to 6,631 workers

to raise awareness of forced labour risks, labour rights and gender-based violence and harassment. Pre-departure training was given to 2,830 migrant workers, enabling them to be more aware of risks and how to mitigate these. The project also had 107 labour agent interventions, who can play a crucial role in reducing the risk of modern slavery.

In parallel, we launched the Timby grievance mechanism in India and are rolling this out in phases across all our factories. This enables workers to raise concerns independently via QR codes displayed on-site directly to our ethical team, who then investigate and respond, working with suppliers to resolve issues.

### Pakistan

As a signatory to the Pakistan Accord, workers in our factories can access a confidential grievance mechanism that is impartially investigated. Our team verifies investigation findings and that suppliers have implemented appropriate corrective actions. We also continue to operate the Timby grievance mechanism in Pakistan, providing an additional independent route for workers to raise concerns.

We recognise that certain characteristics, including gender, can increase vulnerability to modern slavery and forced labour. In response, we began working with the Federal Ombudsperson Secretariat for Protection Against Harassment (FOSPAH) to deliver 'train the trainer' workshops on forms of harassment, reaching management at 6

Tier 1 sites this year, with plans to extend training across the wider supply base next year.

### Türkiye

Local intelligence and media reporting indicate that economic pressures and shifting sourcing patterns are increasing the risk of informal employment in Türkiye's fashion and home sectors, for example, including instances where workers may not be formally registered which can result in avoidance of state-required benefits.

Where records are incomplete, we cannot fully assure pay accuracy, working hours or access to rights, so we are clear with suppliers that transparent recordkeeping and legal compliance are mandatory. We also engage regional stakeholders, including NGOs, brands, retailers and government bodies, both directly and through multistakeholder initiatives. Following issues first highlighted in 2016 (including around Syrian refugee work permits), we enhanced our due diligence and continue to monitor and mitigate through third party audits, site visits and worker voice mechanisms such as our partnership with MUDEM, responding promptly where concerns arise.

# Case studies of action taken



## Transforming approaches in Türkiye to build on our FLA programme legacy

The former FLA led collaboration has recognised the need for deeper engagement with government to drive the systemic changes required to address the root causes of labour issues at scale.

In November 2025, M&S was the only UK retailer to take part in a Multistakeholder Roundtable on Fundamental Rights at Work in Turkish Agriculture, held in Ankara, convened by AIM Progress. This roundtable was an opportunity to discuss successes and challenges to co-create an action plan for future collaborative work with the public and private sector.

Speakers from government, the ILO, brands, suppliers, export groups and civil society showed their shared support for plans to speed up efforts to end child labour, forced labour, human trafficking and modern slavery.

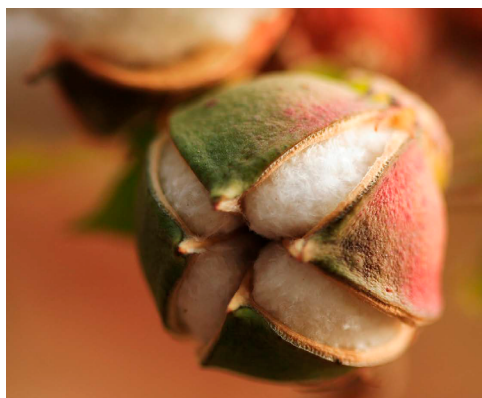


## Expanding our programme to lower tier supply chains in Fashion, Home & Beauty

We recognise that the risk of modern slavery and forced labour is often higher in lower tiers of supply chains, where employment arrangements may be more informal and management systems less mature. To address this, we have continued to strengthen our compliance programme, building on established policies and escalation procedures. Dedicated team members focus on

Fashion, Home & Beauty Tier 2 site engagement, including targeted visits and checking that non-compliances are adequately resolved. In November 2025, we launched an ethical module on a third party platform for Tier 2 sites, creating a centralised database for site information and enabling improved trend analysis and identification of potential forced labour indicators. This more data-driven approach supports prioritisation of higher risk sites, while we continue to drive accountability through our Tier 1 suppliers and deliver ongoing training to

build capacity across the supply base. Issues identified at Tier 2, such as excessive working hours, health and safety concerns and general working conditions are typically more frequent and more severe than Tier 1, reflecting an earlier stage of compliance maturity. We work closely with sites to address issues and resolve non-compliances, while recognising the need for a more collaborative approach with our Tier 1 suppliers and the wider industry to ensure standards are met across lower-tier sites.



## Enhancing Cotton Traceability

Our [Cotton Sourcing Policy](#) prohibits cotton sourced from Turkmenistan, Uzbekistan and the Xinjiang region of China due to elevated risk profiles. All supplier partners are required to declare the country of origin for cotton used in M&S products, and we regularly reiterate this requirement with new and existing partners. Since September 2022, we have conducted monthly randomised

forensic testing through the Oritain™ laboratory, analysing cotton samples to validate that products do not contain cotton from prohibited regions. Oritain™ are a leading forensic and data science company that analyse raw materials to detect naturally occurring elements in a product. This testing provides additional assurance that the cotton in our products does not originate from the banned regions listed in our policy and supports ongoing, transparent dialogue

with suppliers on cotton sourcing. Since 2023, we have also begun onboarding our cotton supply chain to the Better Cotton Initiative's (BCI) Physical Chain-of-Custody, moving from a mass balance approach to physically traceable cotton from certified farms to the final product. This transition strengthens transparency and provides further confidence in the country of origin of cotton used in our products.

# Our operations

## Employees

M&S employs colleagues across multiple countries, including in regions with elevated human rights risks. To ensure consistent protection against forced labour and exploitation, we apply global People Principles informed by international standards including the UN Universal Declaration of Human Rights, the ILO Core Labour Standards, and the UNGPs on Business and Human Rights. These Principles set clear expectations for fair treatment, safe working conditions and the prohibition of modern slavery across our directly employed workforce. We maintain robust people policies, supported by right to work verification and compliance processes, to ensure we meet or exceed local labour law requirements in every country where we operate.

To support early detection and prevention of exploitation, we foster a speak up culture and provide multiple safe channels for reporting. Alongside formal grievance processes and our independent whistleblowing service, Safecall, we engage with colleagues through UK Business Involvement Group (BIG) representatives, similar employee groups in other countries, listening groups, and surveys. These channels ensure accessible routes to raise concerns confidentially or openly, and without fear of retaliation.

Our internal monitoring, policies, right to work checks and training programmes help us maintain a low level of identified risk within our directly employed workforce, and we continue to review these controls to ensure they remain effective.

## Contractors

All providers are required to agree to our Human Rights and Modern Slavery policies and must provide their own Modern Slavery Statement. For example, Mitie, who provide our security services across our UK operations publish their own [Modern Slavery Statement](#).

All our cleaning and waste suppliers are fully EcoVadis accredited, have modern day slavery training and publish their own Modern Slavery Statements. The cleaning contractors provide training for managers at induction to recognise, respond to, and prevent indicators of trafficking, ensuring they are equipped to take appropriate action when concerns arise. All vendors and their supply chains are ISO 9001 accredited and have clear escalation and governance processes, whereby any breaches, suspected incidents, or compliance concerns related to the Modern Slavery Policy are flagged to the M&S Contract Managers for review and action.

Understanding there can often be a risk at the recruitment stage of onboarding new colleagues, we have introduced stringent processes and annual checks. We continue to build on the previous targeted modern slavery due diligence undertaken with suppliers in the UK and ROI, including supplier partners of operational services to ensure we identify and address emerging risks of modern slavery.

## Food logistics

Since the acquisition of Gist, our principal Food logistics provider, we have been able to accelerate our plans to modernise our supply chain, support growth and take closer control of key decisions. We have continued a strong working relationship with Gist's team who have oversight of human rights with their human resources colleagues, including working together this year to better understand business risks. Gist have worked with Stronger Together to develop new materials to support managers to understand modern slavery risks across the network. Gist operates via a network of 17 distribution centres across the UK and ROI, and their Modern Slavery Statement with further details is available on their [website](#).

## Fashion, Home & Beauty logistics

In our UK operations, we continue to strengthen our modern slavery due-diligence processes. This includes the annual completion of a modern-slavery audit at our Castle Donington operation and, in addition to our work with contractors, we are working closely with our third-party providers to assess, monitor, and mitigate modern-slavery risk across our supply chain.

We recognise the emerging risks within the parcel delivery and courier sector and are working in partnership with Unseen and other retailers to strengthen our insight and strategic response to these challenges. These partnerships support the enhancement of our risk-assessment capabilities, inform future policy development, and ensure our mitigation measures remain targeted and effective.

We have maintained our regular physical audit programme across all offshore Container Freight Station locations (CFS). The audits are conducted by our International Sourcing Offices and UK Logistics team and cover human rights risk areas including health and safety, wages, agency work and management systems. Our leadership teams are provided with refresher training twice a year which includes potential new breaches that teams need to be aware of.

# Our operations cont.

## International operations

Legally assured contractual agreements with our international partners include clauses setting out the required standards of compliance and adherence to M&S Human Rights and Modern Slavery Policies. These policies are available on the StoreIQ platform alongside other key supporting documents and guidance.

We have embedded assurance activity with our partners to further understand human rights and modern slavery risks and support strengthening mitigation controls. Following the submission of risk assessments, governance through quarterly business reviews ensures more frequent focus, and captured actions are tracked followed up accordingly.

Within our hubs, we work with third parties, and a new control has been introduced to review contractual clauses related to modern slavery and human rights risk mitigation annually. Where applicable, this review is carried out alongside an assessment of modern slavery statements published by hub partners.

In 2025/26, we launched the 'M&S Way', which outlines the minimum standard requirements for International Plan A delivery across markets. It raises awareness of Human Rights and Modern Slavery policies and provides guidance to further mitigate risks. All partners have access to this guidance and are required to self-assess their compliance on a quarterly basis.

## Goods Not For Resale (GNFR)

To ensure compliance with our minimum standards in our GNFR supply base, all our supplier partners are invited to complete a questionnaire and document-based management system assessment through the EcoVadis platform. New suppliers that have not completed a scorecard will be required to participate.

This assessment covers the policies and processes supplier partners have in place, covering topics including employee health and safety, working conditions, social dialogue, diversity, child labour and human rights. Once a scorecard has been generated for a supplier, any improvements required are highlighted and issued to suppliers in the form of a corrective action plan, which is then actively monitored on the EcoVadis system.

This year we developed an enhanced risk monitoring tool in procurement, which provides real-time alerts for multiple risk factors, including any modern slavery risks. Initially, the tool will be used to review Tier 1 and Tier 2 suppliers.

## Third party brands

Brands at M&S launched in 2021, working with over 230 Brand Partners. These cover Fashion, Home & Beauty products, operating through wholesale (stock fulfilled from our distribution centre), consignment (fulfilled by the brand), concession and dropship (fulfilled from the brand's distribution centre to the customer) models.

The Brands ESG team carries out risk assessments before and during onboarding using a self-assessment questionnaire (SAQ), alongside reviews and interviews, resolving issues prior to contracting.

The SAQ is also used for ongoing Brands assessment, improving risk identification, standardising of ESC metrics and strengthened data reporting.

In 2025, we updated Brands Plan A and Product Safety policies, continuing alignment with M&S Global Sourcing Principles, Human Rights Policy and Code of Conduct. These policies set minimum requirements for all Brand Partners, including conducting modern slavery risk assessments and prohibiting cotton sourcing from Xinjiang, Turkmenistan and Uzbekistan.

Brands must demonstrate a credible social audit programme, visibility of their Tier 1 supply chain, and mechanisms for reporting modern slavery concerns.

Brands are responsible for resolving any modern slavery issues within their own operations or supply chains, and to inform M&S of actions taken.

Following the launch of Brands Hub platform last year, we now engage, all live Fashion, Home & Beauty Brands through this platform. This improves communication on modern slavery requirements, supporting compliance and transparency. Live Brands are monitored through the Monthly Performance Report, which informs ongoing Brands Management Reviews.

# Training and awareness raising

Our colleagues and supplier partners play a major role in helping us to identify and prevent modern slavery in our supply chain.

## Colleague training

We are currently reviewing our biannual mandatory 'People Behind the Product' e-learning module, which is completed by all support centre colleagues working in Foods, Fashion, Home & Beauty, International and corporate and store support functions. Our Fashion, Home & Beauty business, has in addition, a specific e-learning module for product-facing teams about ethical trade and sustainability, covering the impact of purchasing decisions on factories' ability to comply with compliance requirements, and the corresponding impact on workers. The module is mandatory for colleagues in design, buying, merchandising and sourcing departments. In 2025/26, 495 colleagues completed the mandatory training.

## Supplier partner training

This year we delivered two Foods Supplier Exchanges with the objective of bringing our supplier partners together to engage on key topics, collaborate, and share best practice. Sessions covered our priorities for the year, insights from our worker voice programme, and approaches to strengthening livelihoods.

For Fashion, Home & Beauty, in 2025/26, we carried out six ethical workshops for

suppliers in our key sourcing regions, to share policies, build capacity and gather feedback (northern and southern China, Cambodia, India, Turkey and Vietnam), attended by a total of 323 supplier representatives.

## Stronger Together / Responsible Recruitment Toolkit (RRT)

In Foods, we continue to work with Stronger Together, an impact-driven not-for-profit, working towards a vision of a world where all workers are recruited responsibly and have fair work free from exploitation. Since 2013, through our sponsorship of the Consumer Goods Programme, 2,963 individuals have attended 'Tackling Modern Slavery in Business - UK and Ireland' training, representing 954 sites and 707 unique businesses that have supplied M&S Food since the programme began. For 2025/26, this represents 328 individuals, 206 sites and 176 unique businesses.

M&S Food has also sponsored the Responsible Recruitment Stream of the Consumer Goods Programme since 2019, a comprehensive online tool and suite of training supporting businesses to ensure that all workers are recruited in a transparent manner that respects and protects their rights throughout

recruitment, work and post-termination. Since 2019, 514 individuals have taken up at least one RRT benefit, representing 241 unique businesses that supply M&S Food. In 2025/26, this represented 155 individuals who have completed an RRT training course from 80 unique businesses.

M&S Fashion, Home & Beauty has sponsored the UK Apparel and General Merchandise Programme, which aims to move beyond audit and provide comprehensive capacity-building support to embed fair work and due diligence in supply chains. Suppliers can access training courses, have peer-to-peer discussions and demonstrate progress.

## Food Network for Ethical Trade – responsible recruitment working group

M&S Food has been a supporter and member of the FNET since its creation in 2016. Many of our suppliers are also members, giving them access to tools, resources and peer exchange. FNET has been convening a working group dedicated to responsible recruitment in which M&S and many of our suppliers have been actively involved.

## Modern Slavery Intelligence Network (MSIN)

M&S continues to play an active role in MSIN, a pioneering non-profit collaboration in the UK food sector that was created in 2020 in response to the findings of Operation Fort. Its aim is to share intelligence across the UK's food industry to understand patterns and trends of modern slavery and use these to disrupt traffickers.

MSIN generates intelligence submissions for review and action by members. Over the last year, data sharing has accelerated, driven by streamlined processes for submitting information, more intelligence reports from members, and new organisations joining the network.

# Key partners

We continue to work with a range of partners to tackle modern slavery as a crucial element of confronting some of the global challenges we face within the industry.

Organisation	How it supports our work confronting the challenge of modern slavery
International Accord	M&S was a signatory of the original Accord on Fire and Building Safety in Bangladesh (2013) and has since also signed the subsequent Transition Accord (2018), the Interim Agreement (2021), and the International Accord for Health and Safety in the Textile and Garment Industry (2021 & 2023). In January (2023 & 2026), M&S also signed the Pakistan Accord on Health & Safety in the Textile & Garment Industry, as part of our ongoing commitment to working conditions in our supply base.
The Coalition to End Forced Labour in the Uyghur Region	A coalition of civil society organisations and trade unions united to end state-sponsored forced labour and other egregious human rights abuses against people from the Xinjiang region in China, which is known as the Xinjiang Uyghur Autonomous Region (XUAR) or to local people as East Turkistan. M&S was one of the first companies to formally sign the Call to Action on human rights abuses to exit the region.
Ethical Trade Initiative (ETI)	Membership enables us to work collaboratively with companies, trade unions and civil society on difficult human rights issues, including modern slavery, which cannot be solved by individual companies working alone.
Food Network for Ethical Trade	Created in 2016 with support from M&S, FNET connects major UK food retailers, manufacturers, suppliers and a range of small, medium and large food companies to build more ethical trade by identifying and tackling human rights issues in food supply chains, industry partners and suppliers on challenging ethical issues.
ILO Better Work Programme	M&S is a partner of Better Work, which is a comprehensive programme bringing together all levels of the garment industry to improve working conditions and respect for labour rights for workers.
Reimagining Industry to Support Equality (RISE)	RISE brings together the women's empowerment programs from CARE, Better Work, BSR's HERproject, and GAP Inc. P.A.C.E to deliver a unified approach to women's empowerment and gender equality and tackling gender-based violence and harassment in global supply chains. M&S has been a member since January 2023.
Institute for Human Rights and Business "Leadership Group for Responsible Recruitment"	Focusing on the Employer Pays Principle - Launched in May 2016, the Leadership Group for Responsible Recruitment is a collaboration between leading companies and expert organisations to drive positive change in the way that migrant workers are recruited. As part of this group, we are committed to the "Employer Pays Principle".
Modern Slavery Intelligence Network (MSIN)	M&S is a founding member of the Modern Slavery Intelligence Network (MSIN), a pioneering non-profit collaboration in the UK food and agriculture sector created in response to the findings of Operation Fort, the UK's largest ever modern slavery investigation.
Responsible Recruitment Toolkit	The Responsible Recruitment Toolkit (RRT) is an unparalleled online capacity building tool to help business understand, achieve and demonstrate responsible recruitment. RRT is an initiative of not-for profit Stronger Together.
Supplier Ethical Data Exchange (SEDEX)	Sharing data significantly increases efficiencies for M&S. The platform creates consistency across supply chains, making it much easier for suppliers to take action.
Spanish Ethical Trade Forums	Collaborative initiative delivering dialogue & engagement between the fresh food industry supply chain and its stakeholders, while obtaining relevant impacts, raising awareness, developing solutions and improving workers' lives.
Stronger Together	Multi-stakeholder business-led initiative aiming to reduce modern slavery by providing guidance, training and resources in the UK, Spain and South Africa.
Unseen Modern Slavery and Exploitation Helpline and Business Portal	Sponsorship of the Modern Slavery and Exploitation helpline and intelligence from the portal helps us to investigate live issues within our supply chains.
Better Buying™	Collect data directly from suppliers and provide actionable insights to improve purchasing practices and supplier relationships.

# Forward priorities

## Ongoing commitment

Each year we maintain a core programme of activity that underpins our approach to managing modern slavery risks. This ongoing work is complemented by annual priority actions that reflect emerging issues and where targeted action will have the greatest impact

Our ongoing commitments:

- Train our colleagues to raise awareness of our corporate responsibility and train suppliers, similarly assess their ability to detect and mitigate modern slavery risks.
- Strengthen our network of supply chain intelligence to build supplier partner capacity, and work with leading forced labour experts on bespoke due diligence audits.
- Identify risks regarding recruitment practices of third-party labour providers in M&S operations and supply chains.
- Identify and use opportunities for collaboration to verify and help resolve risk issues.

## Our planned action for 2026/27

### Colleague Training

**Fashion, Home & Beauty:** Continue to train colleagues on modern slavery risks and indicators.

Identify opportunities to provide further in-depth training to key roles and update training content.

**Own operations:** Completing review of our 'Human Rights' e-learning module completed by Support Centre employees.

### Strengthening supply chain intelligence and capacity

**Fashion, Home & Beauty:** Use feedback from our worker voice mechanisms and our updated risk indices to ensure that our protect and enhance programmes are appropriately addressing the most salient risks in our supply chain.

Continue participation in Better Buying™ supplier surveys to gather feedback from suppliers.

Continue supplier capacity building through in-country workshops and supplier resource packs with policy updates and guidance.

**Food:** Incorporate key themes raised directly by workers through our worker voice programme into our overall programme of support for the supply chain. Support the 50 sites identified through the programme as higher risk with additional monitoring.

Continue to build our HREDD programme with nominated suppliers and continue to equip direct supply base with tools to build their capacity.

Continue our programme of Supplier Exchanges.

**International:** Strengthen governance for new market and franchise entry by refining and consistently documenting associated risk assessments.

Enhance our franchise assurance process by refining the questions to document modern slavery issues that have arisen and been addressed in the year.

### Identifying and managing risk with third party providers

**Group:** We will be completing a business wide review of our salient human rights risks.

**Fashion, Home & Beauty:** Continued focus on verified third party audits in our lower tier sites to identify potential forced labour indicators and other ethical compliance risks.

Strengthen our process to identify emerging risks within our logistics operations.

**International:** Strengthen international hub controls by embedding contractual review and assurance process.

### Industry collaborations

**Fashion, Home & Beauty:** Continue active support for ETI, RISE, Better Buying™, The Coalition to End Forced Labour in the Xinjiang Region, International Accord and ILO Better Work.

**Food:** Continue active support for, amongst others: Stronger Together, RRT, Unseen Business Portal, SWS Taskforce, FNET, SEA Alliance, Spanish Ethical Trade Forums.