



M&S Commitment on Protecting Forests through Fabric Choices

M&S is a leading international, multi-channel retailer. We sell stylish, high quality, great value clothing and home products, as well as outstanding quality food, responsibly sourced from around 3,000 suppliers globally. M&S is committed to ensuring our fabrics do not come from the world's remaining ancient and endangered forests and supporting lasting restoration and conservation solutions for these regions.

Conservation of Ancient and Endangered Forests and Ecosystems

With an increase in the use of forest fibres in fabrics there is a need for business to make sure the impact of fabric sourcing on forests is understood and addressed. M&S supports a future that does not use ancient and endangered forest to make cellulose-based textiles, including but not limited to rayon, viscose, lyocell and modal.

M&S is committed to working with industry and NGO partners to shift the fabric supply chain towards sourcing practices that ensure protection of the world's remaining ancient and endangered forests and endangered species habitat.

To do this, M&S will:

- Assess our use of cellulose-based fabrics and work to eliminate by 2017 fabrics made of dissolving pulp from endangered species¹ habitat and ancient and endangered forests areas such as the Canadian and Russian Boreal Forests; Coastal Temperate Rainforests; tropical forests and peat lands of Indonesia, the Amazon and West Africa.
- Work to eliminate by 2017 fabric made with dissolving pulp from companies that are logging forests illegally², from tree plantations established after 1994 through the conversion of natural forests; or from areas being logged in contravention of indigenous peoples' rights.
- Work with stakeholders to support collaborative and visionary solutions that restore or protect remaining ancient and endangered forests in the Coastal Temperate Rainforests of Vancouver Island and Great Bear Rainforest³, Canada's Boreal Forests⁴, and Indonesia's Rainforests⁵.
- Should we find that any of our fibres are being sourced from ancient and endangered forests, endangered species habitat or illegal logging we will engage our suppliers to change practices and/or re-evaluate our relationship with them.





Shift to More Environmentally and Socially Beneficial Fabrics

M&S will collaborate with <u>Canopy</u>, innovative companies and suppliers to encourage the development and use of fibre sources that reduce environmental and social impacts, such as agricultural residues⁶ or recycled fabrics.

Forest Certification for Fabrics

M&S supports the <u>Forest Stewardship Council (FSC)</u> as the 'gold standard' forest certification system and recommends sourcing FSC certified materials as the best way for suppliers to demonstrate compliance with M&S requirements and mitigate risk of sourcing from ancient and endangered forests and other high conservation value landscapes.

Recognising, Respecting and Upholding Human Rights and the Rights of Communities

Marks & Spencer requires that our suppliers respect the Universal Declaration of Human Rights and acknowledge the right of Indigenous People and rural communities to give or withhold their Free, Prior and Informed Consent (FPIC) before new logging rights are allocated or plantations are developed. We request that our suppliers, resolve complaints and conflicts, and remediate human rights violations through a transparent, accountable, and agreeable dispute resolution process.

Reduce Greenhouse Gas Footprint

M&S recognises the importance of high carbon stock (HCS) forests in addressing climate change and encourages suppliers to avoid harvesting in HCS areas and over time to reduce their greenhouse gas footprint.

Promote Industry Leadership

M&S has a history of working with industry, governments, academics and civil society to support the protection of ancient and endangered forests and find solutions to reduce demand on forests. We will continue to show such leadership and will highlight our environmental efforts on our website and in public communications.

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¹ An endangered species is one that has been categorised by the International Union for Conservation of Nature (IUCN) as likely to become extinct - http://www.iucnredlist.org - and/or categorised as vulnerable to exploitation by CITES - http://www.cites.org/eng/disc/species.php

⁴ Canada's Boreal Forest contain the largest source of unfrozen freshwater world wide and are part of the world's largest terrestrial carbon sink – equivalent to 26 years worth of global fossil fuel use. Canopy is committed to working collaboratively on the establishment of new protected areas, the protection of endangered species and the implementation of sustainable harvesting in Canada's Boreal Forest. This region is slated for the largest increase in mills for dissolving pulp that goes into cellulose-based fabrics

⁵ Indonesia experiences the second highest rate of deforestation among tropical countries, with Sumatra Island standing out due to the intensive forest clearing that has resulted in the conversion of 70% of the island's forested area (FAO Forest Assessment 2010; Margono, B.A. et al. 2012). Asia Pulp & Paper (APP) and Asia Pacific Resources International Ltd. (APRIL) have been identified as the primary cause and are criticized by local and international groups for being implicated in deforesting important carbon rich peat lands, destroying the habitat for critically endangered species and traditional lands of indigenous communities, corruption, and human rights abuses (Eyes on the Forest. 2011. http://www.eyesontheforest.or.id/). APP has recently put in place a promising forest policy, tracking its implementation will be key to understanding if it offers lasting solutions for Indonesia's Rainforests and also if APRIL (a key producer of dissolving pulp for fabrics) will follow suit.

⁶ Agricultural residues are residues/by-products left over from food production or other processes and using them maximizes the lifecycle of the fibre. Depending on how they are harvested, fibres may include flax, bagasse, and hemp.

² Legal forest management is management that complies with all applicable international, national, and local laws, including environmental, forestry, and civil rights laws and treaties.

³ Where conservation solutions are finalized we will consider sourcing from the Great Bear Rainforest, located in coastal temperate rainforests that originally covered 0.2% of the planet, and where now less than 25% of the original forests remain. The 2006 Great Bear Rainforest Agreements signed between environmentalists, logging companies, First Nations and the British Colombia Government includes the creation of a new land management regime called Ecosystem-Based Management that includes more than 4.9 million acres (2 million hectares) protected from logging and new lighter touch logging regulations applied outside of protected areas. All stakeholders have now agreed and efforts are underway to have governments fully implement the agreement by March 2014. [Note this footnote is key, otherwise the policy would suggest you would not source from this region, despite the conservation agreements in place, which would be a disincentive for forest companies to make these type of conservation agreements in other ancient and endangered forests].