



EST. 1884

# Animal Feed Sourcing Policy & Minimum Requirements Document

This policy applies to:

UK	<input checked="" type="checkbox"/>	Franchise	<input type="checkbox"/>	Food	<input checked="" type="checkbox"/>	Logistics	<input type="checkbox"/>
ROI	<input checked="" type="checkbox"/>	Corporate	<input type="checkbox"/>	GM	<input type="checkbox"/>	Procurement (NMP)	<input type="checkbox"/>
International	<input checked="" type="checkbox"/>	Retail (incl. IOM)	<input type="checkbox"/>	Property	<input type="checkbox"/>	Suppliers	<input checked="" type="checkbox"/>

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### 1.0 Introduction

M&S aims to ensure that the feed used for the animals and farmed fish in our supply chain is produced in a way that promotes positive impacts for the environment and the communities where it is produced. This document provides the information you need to ensure that M&S can confidently claim that it sources its products with integrity. It provides detail on how M&S will ensure all suppliers comply with our animal feed policy and approach to addressing responsible feed production and use.

### 2.0 M&S Feedmills Code of Practice

Please refer to the following codes of practice which explain our approach to use of feed mills including auditing requirements for Aquaculture:

- M&S Code of Practice for Aquafeed Manufacture
- M&S Management of Aquaculture Governance
- Aquaculture approved list

### 3.0 Aims, objectives and scope

Our aims in the sourcing of livestock and aquaculture feed are as follows:

- To increase the amount of sustainably sourced raw materials being used in livestock and aquaculture diets across all our M&S Select Farms.
- To reduce the amount of unsustainable material, or materials produced with unsustainable outcomes whether environmental or human rights, being used in livestock and aquaculture diets across all our M&S Select Farms.
- To promote feed innovation with suppliers to identify, trial, and implement novel or replacement feeds, including new country origins of existing materials, which could provide similar nutrition with reduced impact.
- To enable M&S to meet its public facing commitments on three key ingredients:
  - **Soy** - to ensure the soy used in livestock and aquaculture diets is only sourced from verified deforestation- and conversion-free farms by 2025, in accordance with the definitions provided by the Accountability Framework initiative with a 2020 cut-off at the latest, 2008 for the Amazon biome (see Section 5 below).
  - **Palm Oil** – to ensure that all palm kernel meal and other palm oil material used in the production of livestock and aquaculture diets for M&S select farms must be physically RSPO certified – either mass balance or segregated – by 2025.
  - **Fishmeal and fish oil** – used in livestock and aquaculture diets must all be supplied in a transparent supply chain to the point of production to demonstrate that it has been produced and sourced responsibly.
- To promote transparent responsible supply chains so that M&S only buys from companies which are able to demonstrate their shared commitment to zero deforestation/conversion and to exclude suppliers that M&S

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considers high risk. In the context of this policy, a 'high risk' supplier is one which is unable to determine the origin or responsible sourcing status of the raw material used in their livestock or aquaculture feed.

The policy applies to all Primary A list supplier of all species and all geographies (i.e. suppliers who procure from or contract production with M&S Select Livestock or Aquaculture farms). It covers all feed raw materials that are known to have risk of unsustainable production or outcomes.

Any supplier not compliant with this policy risks removal from the A list and M&S supply.

M&S expectations for suppliers in scope of this policy vary based on how close the supplier is to purchasing livestock or aquaculture feed, as set out below. All suppliers in scope should have action plans developed and approved by M&S Agri Manager which indicate how this policy will be delivered by 2023, with planned full implementation by 2025.

M&S requirements are as follows:

**Integrated Supplier (Dedicated, owned or contracted supply)**

1. Adoption of policy by 2023 which ensures verified deforestation- and conversion-free farms by 2025.
2. Requirement for your suppliers and feed manufacturers to adopt the same commitment to achieve deforestation- and conversion-free supply by 2025.
3. All soy used must be certified to a Mass Balance or Segregated scheme benchmarked to FEFAC Soy Sourcing Guidelines (2021) - including criterion 34.
4. Transparency of the following must be provided on an annual basis:
  - o Volume of material used, specification, and feed conversion rates
  - o Origin of feed ingredients, with the level of disclosure dependent on where the material was grown:
    - European or UK-produced – country of origin
    - Everywhere else – country of origin and sub-national region (e.g., municipality, district)
  - o Feedmills used and confirmation from the mill that all feed supplied to M&S select farms meets our policy requirements

**Non-Integrated Supplier**

1. Adoption of policy by 2023 which ensures verified deforestation- and conversion-free farms by 2025.
2. Requirement for your suppliers and feed manufacturers to adopt the same commitment to achieve deforestation- and conversion-free supply by 2025.
3. Due diligence providing evidence of your supply base demonstrating compliance

**Product Manufacturers**

- 1) Adoption of policy by 2023 which ensures verified deforestation- and conversion-free farms by 2025.
- 2) Requirement for your suppliers to adopt the same commitment to achieve deforestation and conversion-free supply by 2025.
- 3) Due diligence demonstrating materials are sourced from A list suppliers only and that the Soy they have used is certified to a Mass Balance or Segregated scheme benchmarked to FEFAC Soy Sourcing Guidelines (2021) - including criterion 34
- 4) Transparency of the following must be provided on an annual basis:
  - o Volume of livestock products supplied by A List supplier

Suppliers that fit into more than one of the above classifications should adhere to the relevant parts for each type of supply chain.

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#### 4.0 Feed Innovation and Alternative Feeds

We expect all suppliers to be innovating where it comes to formulation of animal feed, and we will be developing our approach to alternative and innovative animal feeds that will enable us to reduce our reliance on unsustainable production or feed which results in unsustainable outcomes. We are supportive of investigating new forms of feed and wish to grow this approach. All A-List primary suppliers should agree a livestock or aquaculture feed strategy with their agricultural/ aquaculture manager. When researching the use of alternative feeds, suppliers must consider the full social, environmental and any potential animal welfare impacts of the change.

Primary A-List suppliers (sites sourcing livestock and farmed fish) are expected to have in place a continuously evolving scope of work which is periodically shared with your agricultural/aquaculture manager at M&S, at least quarterly, to identify and scale solutions that seek to reduce unsustainable materials through innovation in the following areas:

- A. Feed that reduces the environmental impact of livestock production and contributes towards net zero emissions
- B. Sourcing of raw material from regions that present fewer risks and damage of fragile ecosystems
- C. Novel materials or species that may displace the use of existing higher environmental impact animal feed ingredients.

#### 5.0 Use of Soy

**External Target: 100% verified deforestation- and conversion-free soy by year end 2025 (this will be measured based on full calendar year 2025)**

Soy-containing feed for M&S supply chains must be verified by one of the following two mechanisms:

1. **Sourcing partnership** through a multi-lateral initiative that is able to provide verified deforestation and conversion-free production within the M&S physical supply chain. A list of initiatives that meet these criteria, such as jurisdictional initiatives, will be maintained by the M&S Plan A team and updated as new mechanisms become available.
2. **Transparency** through trader or feed mill disclosure that provides sufficient traceability to ascertain that all soy volumes, regardless of their customer, have been verified deforestation- and conversion-free through the annual reporting process.

**Certification** to a standard benchmarked by the FEFAC Soy Sourcing Guidelines (2021) including desired criterion 34 relating to the conversion of natural habitats using a pre-2020 cut-off date for deforestation and land conversion using a mass balance or segregated chain of custody to the feed mill (*this list is subject to ongoing review as standards are updated, M&S reserves the right to remove standards from this list*) may also be used as evidence of responsible procurement. However, the use of certification alone will not replace the requirements for sourcing transparency and/or the use of sourcing partnerships.

Please email your agriculture or aquaculture manager if you would like to propose a new standard or approach that can be demonstrated that it does not contribute to zero deforestation/conversion.

Evidence is required of your supply claimed against any of these mechanisms. Acceptable forms of evidence include:

- Certificates of supply stating the standard audited against with your company named as the recipient (e.g., RTRS Segregated)
- Feed specifications stating exclusive certified or regional supply provided alongside invoices or delivery notes demonstrating your purchase to that specification

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- Feedmill or trader commitments that match or exceed this policy
- In the absence of named supply chain information, written confirmation from your supplier extending the chain of custody to state that any certified materials have been exclusively allocated to your business as part of your supply contract will be accepted.

Any initiative (along with those above) must also:

- be transparent and have been developed through a recognised multi-stakeholder process;
- enable supply chain traceability to the point of final product supply to M&S;
- require third party audits by independently accredited certification bodies; and
- only certify inputs that meet equivalent responsible production standards.
- demonstrate that they meet M&S Global Sourcing Principles:

<https://corporate.marksandspencer.com/file.axd?pointerid=fdc4fb2ad28c4db7bac11e8bb64416a4>

This table sets out the requirements for meat, eggs, fish & poultry suppliers.

	<b>By 2023</b>	<b>By 2025</b>
Poultry, Eggs, Pork, Farmed Fish, and Shellfish	<p>All Primary M&amp;S A-List suppliers have adopted public policies that include a commitment that only deforestation and conversion free soy can be used in all livestock and aquaculture diets. These policies must include a cut-off date from which the production area may have last experienced deforestation or conversion of January 2020 at the latest (2008 for the Amazon biome). These commitments must be underpinned by a monitoring, reporting and verification system that provides adequate transparency for managing this commitment with relevant key performance indicators that will be shared with M&amp;S.</p> <p>Action plan developed with key performance indicators that will be used to indicate Year on Year progress agreed with M&amp;S.</p>	<p>All animal feed entering the M&amp;S supply chain (as part of M&amp;S A-List &amp; Select Farm Programme) must be physically compliant with this policy. This may be achieved through transparency or the use of sourcing partnerships. Certification may also be used as additional evidence through the use of mass balance systems or segregated supply chain of custody.</p> <p>All animal feed entering the M&amp;S supply chain through other suppliers may be considered compliant with evidence of supply from areas confirmed to be not at risk of deforestation or natural habitat conversion.</p>
Beef, Lamb, Dairy, and other farmed meat (e.g. venison)	<p>All Primary M&amp;S A-List suppliers have adopted public policies that include a commitment that only deforestation and conversion free soy can be used in all livestock and aquaculture diets. These policies must include a cut-off date from which the production area may have last experienced deforestation or conversion of January 2020 at the latest (2008 for the Amazon biome). These commitments must be underpinned by a monitoring, reporting and verification system that provides</p>	<p>All animal feed entering the M&amp;S supply chain may be considered compliant when it is at least one of the following:</p> <p>A. Sourced from a supply chain with a sector plan to utilise only soy sourced from identifiable importers that have adopted deforestation- and conversion-free commitments with a cut-off date of January 2020 at the latest (2008 for the Amazon) with</p>

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	<p>adequate transparency for managing the commitment with relevant key performance indicators that will be shared with M&amp;S.</p> <p>Action plan developed with key performance indicators that will be used to indicate Year on Year progress agreed with M&amp;S.</p>	<p>public monitoring, reporting and verification system indicators.</p> <p>B. Sourced from mills that only physically source FEFAC Soy Sourcing Guideline (2021) compliant soy with desired criterion 34 on land conversion and a cut-off date before 2020 (2008 for the Amazon) in a segregated supply chain.</p> <p>C. Sourced from an area not considered at risk of deforestation or conversion.</p>
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For the past few years, M&S worked with an external consultancy 3Keel and other British retailers who will complete a baseline of the soy used for M&S. This will continue to be repeated each year to show progress towards meeting M&S policy.

If physical certification is used, you will also be asked to show evidence that the amount of soy used for M&S is covered by the relevant sustainability scheme.

### 6.0 Use of Processed Animal Proteins

There are strict laws around the use of Processed Animal Proteins (PAPs) in Animal Feed. All M&S suppliers must adhere to their relevant laws and comply with in country laws on manufacturing and use of PAPs as a minimum requirement. Use of processed animal proteins is not permitted in the feed for ruminants or terrestrial monogastric animals. They may be permitted in certain aquafeed, where M&S and its direct supplier can demonstrate that this has a direct impact on reducing reliance on marine ingredients and soy. This must be agreed in writing with your aquaculture manager in advance.

### 7.0 Use of Palm Oil

**External Target: 100% RSPO physically certified palm oil in feed by year end 2025 (this will be measured based on full calendar year 2025)**

All palm kernel meal and other palm oil material used in the production of animal feed for M&S must be physically RSPO certified – mass balance, segregated, or via RSPO Smallholder Credits – by 2025, or part of jurisdictional sourcing approach to limit the risk of deforestation and conversion occurring.

This table sets out the requirements for each area within meat, eggs, fish & poultry.

	<b>By 2023</b>	<b>By 2025</b>
Poultry, Eggs, Pork, Farmed Fish, and Shellfish	All Primary M&S A-List suppliers have adopted public policies that include a commitment to only source physically RSPO certified palm products in feed.	<p>All animal feed entering the M&amp;S supply chain must be physically compliant with this policy. This may be achieved through mass balance systems or segregated supply.</p> <p>All animal feed entering the M&amp;S supply chain through other suppliers may be considered compliant with evidence of RSPO certified</p>

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		materials, including RSPO Smallholder Credits, for their volumes.
Beef, Lamb, Dairy, and other farmed meat (e.g. venison)	All Primary M&S A-List suppliers have adopted public policies that include a commitment to only source physically RSPO certified palm products in feed.	All animal feed entering the M&S supply chain may be considered compliant when it is at least one of the following: <ul style="list-style-type: none"> <li>A. Sourced from a supply chain with a sector plan to utilise only palm oil that is physically RSPO certified through mass balance or segregated chain of custody.</li> <li>B. Sourced from mills that only physically source physically RSPO certified palm products.</li> <li>C. Sourced from an area not considered at risk of deforestation or conversion.</li> </ul>

## 8.0 Use of Fish Meal / Fish Oil

**External Target: 100% responsibly sourced Fish Meal and Fish Oil by year end 2025 (this will be measured based on full calendar year 2025)**

All fish meal / fish oil used in livestock production must be supplied in a transparent supply chain to the point of production to demonstrate that it has been produced and sourced responsibly.

The table below sets out the requirements for fish meal/fish oil (FMFO) when used in animal feed.

	<b>By 2023</b>	<b>By 2025</b>
Wild caught marine feed ingredients	All Primary M&S A-List suppliers have adopted public policies that include a commitment to only source from responsibly managed fisheries in traceable supply chains.	All FMFO entering the M&S supply chain (as part of M&S A-List & Select Farm Programme) must be physically compliant with this policy. This may be achieved through mass balance systems or segregated supply.  All FMFO entering the M&S supply chain through other suppliers may be considered compliant with evidence of responsible harvesting.
Aquaculture by product feed ingredients	All Primary M&S A-List suppliers have adopted public policies that include a commitment to only source from responsibly managed fisheries in traceable supply chains.	All FMO entering the M&S supply chain may be considered compliant when it is at least one of the following: <ul style="list-style-type: none"> <li>A. Sourced from a supply chain with a sector plan to utilise only FMFO sourced from responsible suppliers with evidence of responsible productions.</li> <li>B. Sourced from mills that only use responsible feed standards.</li> </ul>

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		Additionally, suppliers must achieve and maintain a Forage Fish Dependency Ratio (FFDR) of less than one where this is feasible for the farmed species.
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### 9.0 Use of Genetically Modified (GM) Animal Feed

Due to a lack of non-GM animal feed available to UK farmers, we, alongside other retailers, do not stipulate the use of non-GM animal feed in our agricultural and aquaculture supply chains.

### 10.0 Further Help & Support

Please contact your Agriculture/ Aquaculture Manager or [steven.mcclean@marks-and-spencer.com](mailto:steven.mcclean@marks-and-spencer.com) if you need further support.

## GLOSSARY

Area Mass Balance / Regional RTRS Credits: A hybrid ‘certificate’ and ‘mass balance’ model. This is where a company knows that it is sourcing material from a region (e.g. North East Brazil), but it doesn’t know which producers or crushing facilities are supplying it. As it is known where the general production system occurs within a given supply chain, these are considered more connected to the physical supply chain even though a chain of custody is not present.

ITC Standards Map: Benchmarking resource available to assess how various standards address a range of selectable sustainability criteria.

Deforestation and conversion free: Loss of natural forest as a result of i) conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation.

This definition pertains to no-deforestation supply chain commitments, which generally focus on preventing the conversion of natural forests.

Severe degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for a non-forest land use.

Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal.

The [Accountability Framework’s definition](#) of deforestation signifies “gross deforestation” of natural forest where “gross” is used in the sense of “total; aggregate; without deduction for reforestation or other offset.”

Cut-off date: The date after which deforestation or conversion renders a given area or production unit non-compliant with no-deforestation or no-conversion commitments, respectively.

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Certification Supply Chain Models:

2.3 Mass balance overview

	2.1 Identity preservation	2.2 Segregation	2.3.1 <i>Batch level mass balance</i>	2.3.2 <i>Site level mass balance</i>	2.3.3 <i>Group level mass balance</i>	2.4 Certificate trading
Ensure that volumes of certified material sold matches (or does not exceed) volumes of certified material bought <sup>1</sup>	Yes	Yes	Yes	Yes	Yes	Yes <sup>2</sup>
Traceability linked to volume reconciliation over a set time period	No	No	No	Yes	Yes	Yes
Allows mixing of certified and non-certified content	No	No	Yes	Yes	Yes	Yes
Physical traceability	Yes	Yes	Yes	Yes, to point of blending	Depends	No <sup>3</sup>
Identify origin of a final product or product component in actual product	Yes	Yes, but 'origin' may not be as specific as IP depending on the supply chain (e.g. to country or region may be possible)	Depends (lost with physical blending)	Depends (lost with physical blending)	Depends (lost with physical blending)	No

Source: [ISEAL \(2016\)](#)