



Environmental Policy



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COMPANY ENVIRONMENTAL POLICY STATEMENT

M & S Logistics consider environmental protection as an integral part of its work activities. It is understood that all aspects of a business influence the environment, and this Environmental Policy Statement reflects the Company's concerns and recognition of this fact.

To actively promote its environmental commitment the Company has developed a Business Management System which includes the requirements of ISO 14001.

The Company aims to provide the required environmental commitment both locally and worldwide by:

- Ensuring all employees are given training and guidance on environmental policy and "best practice"
- Striving to adopt the highest locally available environmental standards in all locations of operation
- Seeking to prevent pollution wherever possible by co-operating with service providers and customers to develop a similar concerned approach to protection of the environment
- Using renewable, recyclable and environmentally friendly materials wherever possible sourced from suppliers with a positive approach to sustainability and re-cycling
- Only using approved, environmentally compliant tank container wash stations when available
- Reviewing this policy at least annually

2026 Environmental Objectives

- To achieve less incidents involving spillages than in 2025.
- Endeavour to utilise cleaning stations that use best available techniques in their cleaning operations to sustain the environment.
- To reduce usage of paper by expanding electronic transmission
- Where geographically possible to recycle 100% of wastepaper
- Measure Global air travel Co2 impact
- Measure shipping Co2 impact

All environmental objectives are reviewed at the 6 monthly Business Management System Review Meeting and adjustments made if appropriate.

1) INTRODUCTION

M&S Logistics transports bulk liquid chemical products on a global scale. Which means we play a critical role in the worldwide supply chain. This responsibility requires us to recognise the correlation between our operations and the environment, our colleagues' lives and society. Also acknowledge sustainability in all its forms, whether environmental, social and financial, so is therefore integral to our approach and is a basis to our activities within M&S Logistics.

M&S Logistics are committed to directing the highest viable standards of ethical conduct towards our people and our planet. As a business, M&S Logistics welcomes these duties and proactively supports all personnel, suppliers, and customers to advocating best practices towards our environment in all sections of our supply chain. M&S Logistics believe an ethical and responsible business is the base of the company, with its people. Collaboration is at the centre of everything we do, and our team of skilled and dynamic individuals work hard together with a goal of being a long-term trusted partner in tank container solutions and service. We endeavour to gain customers trust and provide creative solutions to deliver results. M&S Logistics is committed to pursuing the highest standards of quality, safety and sustainability and upholding these standards is of the uppermost value to us.

Purpose

The purpose of this Environmental Policy is to define our commitment to acting sustainably by ensuring:

- That in all its business operations M&S Logistics minimises its impact on and aims to protect the environment to that extent as is reasonably practical.
- That M&S Logistics and all its suppliers, customers, service providers, stakeholders and any associated companies act in compliance with our standards of sustainable behaviour and all applicable environmental laws and regulations in their business operations.

This policy is under ongoing review as we continue to integrate environmental considerations into our business objectives; this includes adopting new policies, procedures and initiatives as our understanding of how to combat our impact on the environment develops. M&S Logistics recognises and supports working towards a target of net zero greenhouse gas emissions by 2050.

Responsibility

This environmental policy applies to all operations within M&S Logistics, including management, office services, printing, energy consumption and procurement. All employees have a responsibility in their area to ensure that the aims and objectives of the policy are met. This policy also extends to all suppliers, stakeholders, customers and any other affiliated companies and businesses with which M&S Logistics holds a business relationship with.

2) CORE SUSTAINABILITY PRINCIPLES

Our focus is on structuring a sustainable business which pursues the highest standards in quality, safety and sustainability. These core principles outline our method to achieving this in each of the below areas.

- **Environmental**: Preserving biodiversity, maintaining ecological integrity, and reducing pollution through resource efficiency.
- **Social**: Ensuring equity, human rights, fair labour practices, and community well-being.
- **Economic**: Promoting long-term prosperity through circular economies, green technology, and ethical governance

Health and Safety

The health and safety of employees and others on Company property are of critical concern to the Company. We strive to attain the highest possible level of safety in all activities and operations and additionally ensure compliance with all health and safety laws applicable to our business. Furthermore, M&S Logistics is committed to:

- Providing a safe and healthy workplace, safe working methods and the provision of safe equipment to all employees.
- Assessing potential risks and hazards and carrying out measures to prevent any potential risks from causing harm in the workplace.
- Involving employees in the decision-making process of creating a safe workplace through regular communication and consultation; and
- Carrying out periodic monitoring and review of potential risks and hazards in the workplace.

Social Responsibility

All human beings depend on the environment in which we live. A safe, clean, healthy and sustainable environment is integral to the full enjoyment of human rights including rights to life, health, food, water and sanitation. M&S Logistics supports and adheres to internationally recognized human rights laws, including rejecting employment of child labour, supporting diversity in the workplace and respecting human rights by promoting fairness, respect, equality, dignity and autonomy in the workplace. We understand how our social responsibility to respect and adhere to human rights feeds into our social responsibility to our environment and we continue to learn and strive for best practice in this respect in all areas of our business.

Sustainable Energy Consumption and Greenhouse Gases

M&S Logistics are committed to continuous improvement of efficiency in its consumption of energy and other resources to minimise our impact on the environment. In order that we address this in all areas of our business we:

- Endeavour to explore all possible opportunities and initiatives for improved energy efficiency in our offices. This includes promoting the use of sensory lighting systems which switch off when there is no activity, limiting use of air conditioning to working hours only, using energy efficient light bulbs and energy efficient office equipment.
- Encourage responsible consumption of energy and other resources to all employees, suppliers and customers, and where possible use more efficient methods of transportation.
- Seek to reduce our consumption of paper and single use materials in our offices.
- Continual awareness training in relation to energy conservation and the environmental consequences of our actions.

Sustainable Procurement

M&S Logistics understands the importance of ensuring our business activities are supporting a sustainable life cycle of our products and services, and we as a business have a social responsibility to uphold our section of this life cycle.

We ensure we speak with all our suppliers, customers, potential customers and affiliated businesses to understand their approach towards acting sustainably. We require companies supplying equipment and services to M&S Logistics to operate in a sustainable and consistent manner with this policy, including approaches towards health and safety, labour and corporate practices. We have ongoing supplier assessments on environmental and social practices. Where we engage directly with business activities, we source office supplies from sustainable outlets.

To future proof our business operation and pursuit of a steady growth strategy, we work with various manufacturers of ISO tanks operating globally. We have a global customer base operating in various trade lanes which supports this growth strategy, and alongside our investors we have processes in place to support this approach. Most carbon emissions generated through our tank container operations, comes from the depot and transport itself, which we procure via a third-party vendor. This is where much of the difference can be made and M&S Logistics is striving to find the best business solutions with our sustainable procurement. We endeavour to add greener alternatives to transport options by partnering with carries who operate using cleaner energy, biofuel or LNG.

Dedicated Taskforce

In 2027 we will establish a sustainability taskforce, which includes members of the senior leadership team, country managers and QHSSE department. Taskforce will be involved sustainable procurement, measuring sustainable objectives, practices and performance.

M&S Logistics is striving to provide calculations and measuring of Co2, GHG and emissions in conjunction with Scope 1, 2 & 3, we endeavour to achieve this in 2026.

Scope 1 – Direct emissions

GHG owned or controlled by the company.

- 1) Company car travel
(we don't own ships or depots)

Scope 2 – Indirect Energy Emissions (purchased energy)

- 1) Office Electricity
- 2) Office gas
- 3) Office cooling (AC) emissions.
- 4) Heating of tanks at depots

Scope 3 – Indirect

Upstream

- 1) Tank manufacturing
- 2) Business travel by airline
- 3) Employee commuting.
- 4) Trucking empty (rail or shipping if required) to get the tank to the loading plant.
- 5) Depot emissions.

Downstream

- 6) Trucking / Rail and ship - transportation of the loaded tank to the final customer.
- 7) Emissions from the disposal or scrapping at end-of-life tank containers.

To supplement our targets above, in 2026 we will engage with 3rd party sustainability consultants (Wakeo IT tracking and emission monitoring systems) to measure our inhouse business activities towards acting sustainably, which will include quantifiable measures of our total amount of energy consumption during sea transportation. This will transfer information about actual product carbon footprint for individual shipments. This will give customer access to relevant emissions data relating to their journey. Calculations (scope 3) will be based on the following criteria

- * Trade lane
- * Mode of transport (barge, rail, truck, sea-freight)
- * Weight of containers
- * Number of containers

In addition, we aim to measure the amount of renewable energy consumption, total amount of waste produced, and total amount of waste recovered.

3) ISO 14001

M & S Logistics has been certified to ISO 14001 since 2014. M&S Logistics monitors, measures, analyses and evaluates its environmental performance and effectiveness of the environmental management system. M&S Logistics has established, implemented and maintained the process(es) needed to evaluate fulfilment of its environmental aspects and legal compliance obligations.



WQA assess our EMS every six months, and internal audits conducted annually in various Global offices.

4) LONG TERM TARGETS

Additionally, to our objectives for the upcoming year, M&S Logistics strive to continually monitor our long-term goals.:

- M&S Logistics will aim to reduce our generation of greenhouse gas emissions in all areas of our business practices
- We will aim to reduce our plastic waste consumption and ultimately seek to quantify our waste management processes (including obtaining information on total amount of energy consumption, total amount of renewable energy consumption, and total amount of waste recovered). We are aware we require external aid and we are committed to obtaining this.

M&S Environmental Objectives



Objective 1

- To achieve less incidents involving spillages than the previous year.



Objective 2

- We will endeavor to utilise cleaning stations that use best available techniques in their cleaning operations to sustain the environment.



Objective 3

- To reduce the usage of paper by expanding electronic transmission.



Objective 4

- Where geographically possible, recycle 100% of waste paper.

5) ISO TANK SUSTAINABILITY

- ISO tank containers can be safely lifted, stacked and transported intermodally – enabling sustainable transport by rail and by road trucks fuelled by renewable energy.
- Our manufacturers innovate to achieve efficiency in their industrial processes and to reduce the carbon footprint of tank containers in use (for example, by reduced tank weight).
- Intermodal transport enables efficient door to door delivery without the risk, wastage, cost, energy consumption and carbon footprint of cargo transshipment.
- ISO tank containers are used multiple times over a 20-year life, without generating the plastic waste associated with single-use plastic flexi-bags lining conventional containers.
- We are committed to raising awareness and improving efficiency in consumption of resources in our operations.
- ISO tanks can support energy transition by providing portable storage and transport of renewable fuels, and potentially carbon capture and storage.
- M&S Logistics approved depots have or are moving towards renewable energy, recycled wastewater and wastewater treatment facilities.

Key Sustainability Benefits

- **Durability**: Built with stainless steel for, on average, 3,000+ trips over 20+ years, reducing the need for constant manufacturing replacement.
- **Waste Reduction**: Unlike single use flexi bags that generate 15-20 kg of plastic waste per shipment, ISO tanks eliminate this, reducing pollution.
- **Lower Carbon Footprint**: Higher capacity (up to 26,000 litres) and efficient, multi-modal transport significantly lower CO2 emissions compared to drum or flexi bag transport.
- **Product Safety & Efficiency**: Robust construction minimizes leaks and spills. They are cleaned in certified facilities using specialized, eco-friendly, or, on average, recycled water systems.
- **Material Recycling**: Over 90% of the stainless steel and other materials can be recycled, supporting a circular economy. M&S Logistics has an end-of-life recycling / scrapping program for tanks containers deemed not fit for purpose.

Our ISO tank containers are built and certified in compliance with the International Convention for Safe Containers, ISO 1496/3 and other applicable safety laws, regulations and codes. M&S Logistics require that our fleet is maintained, repaired, inspected and certified to ensure continued compliance with these standards throughout their useful life, which, in turn, limits potential leakage and incidents/accidents.

ISO tanks are recognised for contributing to corporate social responsibility (CSR) goals, providing a safe and eco-friendly alternative to road tankers for hazardous and non-hazardous liquids. *CSR policy in full is available for review.*

8) OFFICE IMPACTS

Waste Management and Recycling

M&S Logistics are committed to improving the efficiency of the management of waste arising from all business operations.

- We continually raise awareness and encourage our personnel to reduce, reuse and recycle waste arising from office activities (moving towards a paperless workplace, where this is not possible ensuring a stringent paper waste recycling program, implementing a centralised recycling program, and encouraging less plastic usage).
- In addition, we explore upcycling options for electronics and furniture items no longer needed.
- We require our suppliers and service providers to treat and dispose of all waste and by products created because of working on our ISO tanks that these materials are removed responsibly and in compliance with all applicable environmental laws and regulations.
- Where possible we encourage our customers and suppliers to re-use and recycle these waste products.
- In addition to the above we promote and actively seek business opportunities which support the re-use and/or recycling of waste materials and conversion to other useful products.

recycle

Mixed Recycling + M&S Logistics

✓ Empty ✓ Clean

Cans	Drinks cans, tinned food cans, aluminium trays and foil etc.		
Plastics	Plastic bottles, cups, milk cartons, sandwich packaging etc.		
Understanding Plastic Recycling Symbols	<p>✓ We Accept</p>	<p>✗ Not Accepted</p>	
	<p>PET</p> <p>Polyethylene Terephthalate</p> <p>Common uses include: Fizzy drink bottles, oven-ready meal trays</p>	<p>PP</p> <p>Polypropylene</p> <p>Common uses include: Microwavable meal trays, margarine tubs</p>	
	<p>2</p> <p>HDPE</p> <p>High Density Polyethylene</p> <p>Common uses include: Milk bottles, washing-up liquid bottles</p>	<p>6</p> <p>PS</p> <p>Polystyrene</p> <p>Common uses include: Vending cups, plastic cutlery, yoghurt pots, foam meat trays, electronic goods packaging</p>	
	<p>3</p> <p>PVC</p> <p>Polyvinyl Chloride</p> <p>Common uses include: Squash bottles, food trays, water bottles, shampoo bottles</p>	<p>7</p> <p>OTHER</p> <p>Unallocated references</p> <p>These symbols cover any other plastics that cannot be categorised using grades 1 to 6</p>	
	<p>4</p> <p>LDPE</p> <p>Low Density Polyethylene</p> <p>Common uses include: bin liners, carrier bags</p>	<p>7-19</p>	
Paper	Plain paper, newspapers, magazines, wrapping paper etc.		
Cardboard	Boxes, corrugated packaging, cartons, fast food boxes etc.		
Glass	Glass bottles (green, clear and brown), jars etc.		<p style="color: green; font-weight: bold;">Glass recycled separately</p>

M&S Logistics is committed to leading change in Environment sustainability. It is important this sustainability is embedded into all aspects of our business functions.

General Information	Details
Awareness	M&S Logistics has an Environmental Management System processed in line with its certification with ISO 14001. This implements and promotes a structured Environmental procedures and promotes sustainability.
Environmental Policy	M&S Logistics has adopted an Environmental policy to demonstrate its commitment to addressing and reducing its Environmental impacts.

Energy, Carbon	Information
Switching equipment off	What can be turned off How to turn it off Introduction to responsibility plan and holiday shutdown list (see below)
Heating and Cooling	How the building it heated and cooled How to heat and cool the building so as to minimise environmental impact

Energy Shutdown plan for all Staff

This plan is to be used at the close of each day, over weekends and public holidays or when staff are on annual leave

Equipment	Location	Action	Responsibility
Lights	Offices	Switch off at the end of the day if applicable	Last user in the room
Lights	Communal Areas	Switch off at the end of the day if applicable	Last user in the room
Photocopiers/ Scanners	Offices	Switch off at the end of the day	Last user in the room or floor
Computers	Offices	Switch off at the end of the day	Computer user
Computer Monitors	Offices	Switch off when out of use for more than 30 minutes	Computer user
Phone Chargers	Offices	Switch off at the plug when not in use	User
Air Conditioning	Offices	Switch off at the end of the day	Last user in the room
		Close windows if air conditioning is in use	User
		Use air conditioning instead of desk top fans	User
Kitchen Equipment	Offices	Switch off kettles, microwaves etc	Last user in the kitchen

Waste Recycle	Information
Waste Hierarchy	Prevent, minimise, reuse, recycle, energy recovery and disposal. We should always attempt to prevent our waste. Do you need the item in the first place? If so, purchase items with less packaging. Make sure any items that can be recycled, are recycled
Recyclable waste streams	The following waste streams can be recycled: paper, cardboard, confidential waste. plastics, cans and glass. wood, metals, printer cartridges and batteries.
Waste Electrical and Electronic equipment (WEEE)	I.T. WEEE and other electrical equipment that are obsolete or unrepairable, please see your office manager for instruction.
Hazardous Waste Disposal	Please contact your office manager for instruction Identify all appropriate waste and recycling bin, points & procedures All sensitive paperwork i.e. records, invoicing, certification etc, to be shredded prior to recycling

Procurement	Information
Sustainable Purchasing	M&S is committed to carrying out its procurement activities in a sustainable manner and prioritises incorporating these factors into its decisions whilst obtaining value for money.
Stationary	M&S office supplier (sub contractor) offer "sustainable" alternatives within their catalogue.

Travel & Transport	Information
Car Parking	On-site car parking is available to staff
Car Sharing	Single occupancy car travel is not environmentally friendly and is costly. Please identify with colleagues if car sharing is a viable option.



The Impact of Recycling



Recycling Reduces Landfill Waste

Researchers says that **up to 80%** of the things we throw away could be easily recycled or composted.

Save Forests & Habitats

Recycled office paper saves **17 trees**; **3 cubic metres of landfill space**; **4000KW of energy**, and **7000 gallons of water**.



Decreases Pollution

Using recycled paper produces **73% less air pollution** that if new paper was made from raw materials.



Reduces Energy Consumption

1 recycled glass bottle will save enough energy to power a **computer** for **25 minutes**.

1 recycled plastic bottle would save enough energy to power a **light bulb** for **3 hours**.

1 recycled tin can would save enough energy to power a **television** for **3 hours**.



Reduces Carbon Emissions > Global Warming

Paper recycling **prevents methane emissions** from landfills.

Paper recycling leaves **more trees** standing so they can **absorb** more **CO₂**.

Paper recycling **requires less energy**.

Conserves Natural Resources

Recycling plastic means creating less new plastic. As you'll know if you watched David Attenborough's Blue Planet II, a lot of plastic ends up in our oceans which is harming marine life and delicate ecosystems.



9) CARBON FOOTPRINT MISSION

M&S Logistics Ltd is committed to reduce its environmental impact, where practicable. Carbon reducing measures form an integral part of the overall Company strategy and will help to improve both operational performance and a reduction in potentially harmful emissions to land, water and air.

To help achieve carbon neutrality, the Company will.

- Comply with all current energy legislation, seeking to meet or better legislative targets.
- Minimise waste; promote recycling, and the use of recycled products to help reduce the amount of waste sent to landfill.
- Continue to promote environmental awareness and responsibility amongst employees, suppliers, and others and seek to continuously improve Company environmental performance.
- Actively promote “video conferencing” as a means of reducing travelling.
- Evaluate the potential benefits of carbon off setting.

Actions developed to date include.

- Integration of environmental issues into all aspects of the decision-making processes.
- Sustainable sourcing Purchasing Policy.
- Use of EFCTO approved tank container cleaning stations.
- Installation of energy efficient devices, and therefore carbon reducing equipment throughout Company premises.
- Vehicle sharing policy
- The use of public transport wherever practical.
- Procurement of sub-contractors utilising fuel efficient vehicles.
- To use container vessels/shipping lines which are limiting their environmental impact.
- Measuring Scope 1, 2 & 3 of environmental impact.
- Reduce Scope 1 & 2 carbon intensity.
- In our offices, we are in the process of developing a more structured way of measuring our carbon footprint. This will include monitoring consumption of water, electricity, petrol, as well as examining waste management and employee commutes.

This policy clearly identifies the responsibilities and procedures for achieving the Company’s stated objectives in all aspects of its activities leading to improved environmental performance, including reductions in both CO₂, and methane emissions.

Review and responsibility

The Environmental policy will be reviewed at intervals of not more than 6 months to ensure that our objectives remain relevant, and that we, our suppliers, service providers and stakeholders are using all measures available to achieve them.

Reviewed Topics

1. Communication(s) from interested external parties including complaints.
2. Review and status of corrective actions.
3. Review of environmental policy and objectives.
4. Environmental registers.
5. Environmental Impact
6. Legal compliance

Director Responsibility

Responsibility for implementing this policy rests with the Directors of M&S Logistics. Progress in fulfilling this policy will be reported regularly to the Board. The minutes of the Business Management Review meeting is communicated to all employees.

Our commitment to building and maintaining a sustainable business comes from the very top. Our Board of Directors has fully pledged to promoting a range of aspects, from health and safety to emissions reduction, water conservation and employee wellbeing. We also have well-established safety, quality and environmental management systems in place to ensure sustainability principles are embedded in our culture, operations and risk management approach.

Collaboration is key to our sustainability approach, and we engage with trade associations and other sector-specific organisations on industry trends and best practices.

These include ITCO (International Tank container Organisation), ECTA (European Chemical transport association), TT club (Through transport), BIFA (British International Freight Association), Ecovadis, ISO 14001 standard & CDI Impcas.

Our Global profile (31st Dec 2025)

9403 tank containers.

20,000 shipments in 2025

255 Employees

18 Global offices

10) ENVIRONMENTAL ASPECTS & IMPACTS REGISTER

Scope

M&S Logistics is an office-based company operating a fleet of tank containers transporting liquids worldwide many of which are classed as dangerous goods using approved service providers for the required services. As such therefore M&S Logistics has little direct purchasing control over supply sources that would lead to any effect on its overall Environmental Aspects and Impacts.

Service providers are subject to the M&S Logistics Supplier Approval process which includes assessment of Environmental status and a service provision prerequisite to conform to the Company's Environmental requirements. Beyond this, no environmental Targets have been imposed on service providers although they are subject to on-going supply performance review.

As a consequence of the above, the **Scope of the Environmental Aspects & Impacts Register** is limited to the wastes generated and the activities performed by M&S Logistics in the UK and the rest of the world.

External Communication of Significant Environmental Aspects & Impacts

The Directors have determined that at present M&S Logistics has no need pro-actively to communicate information concerning its Environmental Aspects & Impacts other than within the organisation itself. However, at the discretion of the Directors, the Company will make such information available on request to external interested parties.

1.0 ENVIRONMENTAL ASPECTS & IMPACTS

The Company has identified a number of Environmental Aspects i.e. 'elements of the organisation's activities, outputs or services that can interact with the environment' and a number of Environmental Impacts i.e. 'change to the environment, whether adverse or beneficial, resulting from the identified aspects.' The Environmental Aspects identified are considered in Section 2 with regard to the following areas:

- 2.1 Controlled and uncontrolled emissions to atmosphere
- 2.2 Controlled and uncontrolled discharges to water
- 2.3 Waste generation and management, solid and other wastes
- 2.4 Contamination of land from leakages/spills
- 2.5 Use of raw materials and natural resources
- 2.6 Consumption of fuels, electricity and water
- 2.7 Noise, odour, dust, heat emission, vibration and visual impact
- 2.8 Effects on human health
- 2.9 Effects on flora and fauna

The above list is not intended to be exhaustive and details only key environmental aspects and impacts identified to date.

2.0 REGISTER

Each Environmental Aspect is rated in terms of the significance of its environmental impact.

Rating (Significance) Methodology

Significance = A x (B + C)

A = Likelihood of occurrence (1-3)

B = Environmental consequence (0-3)

C = Business consequence (0-3)

0 = No consequence, 1 = Low consequence, 2 = Medium consequence, 3 = High consequence

2.1 Controlled and uncontrolled emissions to atmosphere			
2.1.1 Vehicle exhaust emissions			
Impact			
Exhaust emissions to atmosphere - negative impact on people, flora and fauna, global warming. Environmental impact is minimised through regular assessment of relevant service providers.			
Significance	A x (B+C) 3 x (3+1)	Rating	12
2.1.2 Emissions from solvents or other volatile liquids arising from sampling and/or minor spillage at time of load transfer			
Impact			
Emissions to atmosphere - negative impact on flora and fauna Extent/impact will vary depending on the hazardous nature of the liquid being transferred. All incidents arising are reported and investigated with appropriate preventive action taken with the service provider involved.			
Significance	A x (B+C) 1 x (2+1)	Rating	3
2.1.3 Emissions arising from major spillage due to a load transfer or a vehicle in-transit accident			
Impact			
Emissions to atmosphere – negative impact on people, flora and fauna If the material is hazardous the impact could be severe. All incidents arising are reported and investigated with appropriate preventive action taken with the service provider involved.			
Significance	A x (B+C) 1 x (3+3)	Rating	6

2.1.4 Fire in Company Offices giving rise to polluting emissions to atmosphere from burnt materials

Impact

Emissions to atmosphere, fall out on land - negative impact on people, flora and fauna

The Company has documented Fire Evacuation procedures. Contract maintained fire extinguishers are readily available for use to prevent the propagation of a minor fire. M&S Logistics enforces a no smoking policy and is a low fire risk in terms of its office activities. Out-of-hours monitoring ensures immediate response if alarm activated.

Significance	A x (B+C) 1 x (3+2)	Rating	5
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2.1.5 Fire arising as a result of a vehicle accident would give rise to polluting or possibly severely hazardous emissions to atmosphere from burnt materials

Impact

Potentially serious emissions to atmosphere, fall out on land - negative impact on people, flora and fauna

All such incidents are reported and investigated with appropriate preventive action taken with the service provider involved.

Significance	A x (B+C) 1 x (3+1)	Rating	4
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2.1.6 Possible emissions to atmosphere arising from air leaks from air conditioning equipment

Impact

Potential emissions of greenhouse gases to atmosphere - negative impact on global warming

The Company air conditioning system is designed to use and is filled with R-410 gas, recognised as the leading non-ozone depleting replacement for HFC R-22 refrigerant. *Air conditioning units are serviced periodically to maintain their integrity.*

Significance	A x (B+C) 1 x (2+0)	Rating	2
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2.2 Controlled and uncontrolled discharges to water

2.2.1 Internal and/or external tank container washing. (The Company has no other regular or potential for uncontrolled discharge)

Impact

Potentially serious impact on flora, fauna and aquatic life in general.

The Company only uses approved Tank Wash stations to ensure that contaminants are captured.

The HCB Tank Guide is used as a reference for reputable Tank Wash Stations.

Significance	A x (B+C) 1 x (3+1)	Rating	4
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2.2.2 Water use by the Fire Services for the purpose of putting out a fire in any Company Office

Impact

Potentially serious impact on flora, fauna and aquatic life in general.

Water used to extinguish a fire will carry burnt and polluting materials. There are no significant chemicals stored in the Company Offices, but the Company is aware that there is natural run off into surface drainage. This flows untreated into the local water resource network.

Fire extinguishers are readily available for use to prevent the propagation and mitigate the impact of a minor fire. Extinguishers and other fire appliances are contract maintained. The Company enforces a no smoking policy and is a low fire risk in terms of its office activities.

Significance	A x (B+C) 1 x (3+1)	Rating	4
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2.2.3 Uncontrolled discharge of liquids emanating from major spillage due to a vehicle-in-transit accident

Impact

Potentially serious impact on flora, fauna and aquatic life in general.

If the material is hazardous the impact could be severe, as surface run off will potentially run into the water resource network, particularly if it is raining at the time of the accident. All such incidents are reported and investigated with appropriate preventive action taken with the service provider involved. Only Approved Service Providers are used to ensure that all Drivers provided are fully trained including accident and leakage/spillage response processes.

Significance	A x (B+C) 1 x (3+1)	Rating	4
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2.3 Waste generation and management, solid and other wastes

2.3.1 General and 'process' wastes from operating activities

Impact

Land pollution - waste sent for treatment and/or landfill

The Company has defined the following non-hazardous and hazardous waste streams for collection/recycling:

Non-hazardous

- Paper
- Corrugated board packaging
- Printer cartridges
- General mixed waste

Hazardous

- Alkaline batteries
- Fluorescent tubes
- Mixed electrical components

Wastes, as identified above, are segregated and held pending collection for recycling/sorting/landfill disposal.

Significance	A x (B+C) 3 x (2+0)	Rating	6
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2.3.2 Tank container damage or maintenance/repair waste			
Impact			
<p>Waste sent to landfill, less any service provider re-claimed elements. Waste generated as a result of tank container maintenance and repair is disposed of by the Approved M & R Depots used via licensed waste routes. All incidents are reported and investigated to permit preventive action to be established.</p>			
Significance	A x (B+C) 3 x (1+1)	Rating	6

2.4 Contamination of land from leakages/spills			
2.4.1 Minor or major spillage due to load transfer incident or leakage from tank container when in transit or parked up			
Impact			
<p>Contamination of land requiring remedial action such as skimming. Load transfer is largely controlled by local site rules which are the responsibility of the client. All ‘Serious Accident/Spillage Incidents’ are reported and investigated to permit any necessary corrective action to be taken to prevent a recurrence</p>			
Significance	A x (B+C) 1 x (3+2)	Rating	5

2.4.2 Potential land contamination from fire			
Impact			
See sections 2.1 & 2.2 above			
Significance	N/a	Rating	N/a

2.5 Use of raw materials and natural resources			
2.5.1 The most significant raw material indirectly consumed by M&S Logistics is diesel fuel			
Impact			
<p>Emissions to atmosphere from vehicle exhausts with negative impact on resources, flora and fauna, global warming. The Company endeavours to use hauliers with new equipment so that low emissions and high fuel efficiency are achieved. Positive impact: the Company strives to improve utilisation of their tank containers and fuel economy by reducing empty running.</p>			
Significance	A x (B+C) 3 x (3+1)	Rating	12

2.5.2 Paper and other office materials			
Impact			
<p>Depletion of natural resources - negative impact on resources The Company segregates office paper waste, cardboard and printer cartridges for recycling.</p>			
Significance	A x (B+C) 3 x (1+1)	Rating	6

2.5.3 Product contamination in tank containers			
Impact			
Waste of raw materials/natural resources and creation of unnecessary recovery/disposal costs with negative impact on resources			
It is critical that tank container washing is meticulously conducted to avoid cross contamination of product. It is also fundamental that the sequencing of products carried is considered to avoid odour impacts, which may appertain although the tank container is clean of material content. Only Approved Wash stations are used and Operations Personnel are aware of the potential odour problem.			
Significance	A x (B+C) 1 x (3+2)	Rating	5

2.6 Consumption of fuels, electricity and water			
2.6.1 Diesel fuel			
Impact			
See section 2.5.1			
Significance	N/a	Rating	N/a

2.6.2 Electricity is used for lighting and water heating			
Impact			
Energy use – global warming			
Electricity usage for the Company Offices is monitored by means of utility bill review only. Any anomalies would be ‘flagged’ by Accounts Department for investigation.			
Significance	A x (B+C) 2 x (1+1)	Rating	4

2.7 Noise, odour, dust, heat, emission, vibration and visual impact			
2.7.1 Nuisance to neighbours			
Impact			
No current environmental impacts on people, flora and fauna.			
There have been no environmental complaints received by any of the Company Offices.			
Significance	A x (B+C) 1 x (1+1)	Rating	2

2.8 Effects on human health			
2.8.1 The transportation of hazardous materials by tank container			
Impact			
Employee Health & Safety impact			
Company employees have no direct exposure to the hazardous materials involved			
Significance	A x (B+C) 1 x (3+1)	Rating	4

2.9 Effects on flora and fauna			
2.9.1 The transportation of hazardous materials by tank container			
Impact			
Major impact on flora, fauna and other aquatic life			
The Aspects and Impacts are covered in the Environmental Aspects/Impacts listed above.			
Significance	N/a	Rating	N/a

On the following basis for overall environmental risk:

0 = no risk 6 = low risk 12 = medium risk 18 = high risk

The resultant overall environmental risk for M&S Logistics at 4.75 is therefore considered low.

11) ENVIRONMENTAL LEGAL AND OTHER REQUIREMENTS REGISTER

Scope

The Scope of the Legal and Other Requirements Register is limited to the wastes generated and activities performed by M&S Logistics in the UK and the rest of the world.

1.0 LEGAL AND OTHER REQUIREMENTS

The Company has identified a number of Acts, Regulations and other requirements appertaining directly or indirectly to the environment, as being relevant and applicable, or potentially applicable, to the activities defined within the scope of the Register. The following are addressed in section 2.0:

- 2.1 The Environmental Permitting (England and Wales) Regulations 2016 (*SI 1154*), as amended 2018 and the Waste and Environmental Permitting etc (Legislative Functions and Amendment etc) (EU Exit) Regulations 2020 (*SI 1540*)
- 2.2 The Environment Act 2021
- 2.3 The Water Act 2014
- 2.4 The Water Resources Act 1991 and subsequent amendments
- 2.5 The Controlled Waste (England & Wales) Regulations 2012 (*SI 811*) and subsequent amendments and the Waste and Environmental Permitting etc (Legislative Functions and Amendment etc) (EU Exit) Regulations 2020 (*SI 1540*)
- 2.6 Hazardous Waste (England and Wales) Regulations 2005 (*SI 894*) as amended 2009 (*SI 507*) and 2016 (*SI 336*)
- 2.7 The Waste Electrical and Electronic Equipment (WEEE) Regulations 2013 (*SI 3113*) as amended 2018 (*SI 102 and 1214*) and 2025 (*SI 910*)
- 2.8 The Health & Safety at Work, etc Act 1974 as amended
- 2.9 The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR) 2013 (*SI 1471*) as amended
- 2.10 The Fluorinated Greenhouse Gases Regulations 2015 (*SI 310*) as amended 2018 (*SI 98*), the Ozone-Depleting Substances Regulations 2015 (*SI 168*) and the Ozone-Depleting Substances and Fluorinated Greenhouse Gases (Amendment etc) (EU Exit) Regulations 2019 (*SI 583*) and 2020 (*SI 1616*)
- 2.11 The Regulatory Reform (Fire Safety) Order 2005 (*SI 1541*) and subsequent amendments
- 2.12 The Carriage of Dangerous Goods and Use of Transportable Pressure Equipment Regulations 2009 (*SI 1348*) as amended 2011 (*SI 1885*), 2019 (*SI 598*) and 2020 (*SI 1111*)
- 2.13 The European Agreement concerning the International Carriage of Dangerous Goods by Road (ADR) - latest edition.
- 2.14 The European Agreement concerning the International Carriage of Dangerous Goods by Rail (RID) - latest edition.
- 2.15 Dangerous Goods Emergency Action Code List - latest edition.
- 2.16 The International Maritime Dangerous Goods (IMDG) Code - latest edition.
- 2.17 The Environmental Damage (Prevention and Remediation) Regulations 2015 (*SI 810*) as amended

The above list is not intended to be exhaustive and identifies only key 'Legal and Other Requirements' as considered relevant.

Regulation Rating = Each Regulation is rated in terms of compliance relevance.

A = compliance required and applied

B = compliance required but not fully applied

C = compliance possibly required at a future date, but no current need established

D = compliance not specifically required, but regulation/requirement elements taken into account

2. REGISTER

2.1 Legal or another requirement	
The Environmental Permitting (England and Wales) Regulations 2016 (SI 1154) as amended 2018 and the Waste and Environmental Permitting etc (Legislative Functions and Amendment etc) (EU Exit) Regulations 2020 (SI 1540)	
Aims and Objectives	
These Regulations provide a consolidated system of Environmental Permitting in England and Wales and transpose provisions of 18 Directives which impose obligations required to be delivered through permits.	
Relevance to Company Activities	Environmental Aspect
2.1(inclusive)	
Vehicle exhaust emissions are generated by many of the Company's service providers. Other emissions may arise from solvents or other volatile liquids at point of sampling and/or minor spillage at time of load transfer. The 2018 and 2020 amendments have no practical impact on M&S Logistics	
Implementation	
M&S Logistics does not need any Environmental Permits or Exemptions under the Regulations but regularly assesses service providers to check that regular maintenance of vehicles is carried out. All incidents are reported and investigated to permit preventive action to be established	
Regulation Compliance Rating	A

2.2 Legal or another requirement	
The Environment Act 2021	
Aims and objectives	
Air quality standards have been set which the Local Authority must take into account when controlling the local situation	
Relevance to Company Activities	Environmental Aspect 2.1
(inclusive)	
Vehicle exhaust emissions are generated by many of the Company's service providers. Other emissions may arise from solvents or other volatile liquids at point of sampling and/or minor spillage at time of load transfer.	
Implementation	
If there is any major change in the Company's operating circumstances then compliance requirements will be reviewed	
Regulation Compliance Rating	D

2.3 Legal or another requirement	
The Water Act 2014	
Aims and Objectives	
Regulates trade effluent discharges to public sewers	
Relevance to Company Activities (inclusive)	Environmental Aspect 2.2
The Company does not use mains water directly in any of its service processes and makes no discharges of trade effluent to sewer. Off-site tank container washing produces effluent to sewer.	
Implementation	
Company policy requires use of Approved Tank Wash Stations only to ensure that water borne contaminants are removed	
Regulation Compliance Rating	A

2.4 Legal or another requirement	
The Water Resources Act 1991 and subsequent amendments	
Aims and Objectives	
The main purpose of the Regulations is to maintain and enhance the quality of 'controlled waters'	
Relevance to Company Activities (inclusive)	Environmental Aspect 2.2 & 2.4
Water used by the Fire Services to tackle a Fire could lead to contaminated run off to rainwater drainage. Uncontrolled discharge of liquids could emanate from a load transfer incident or a major spillage due to a vehicle in-transit accident.	
Implementation	
Fire procedures are in place to reduce the likelihood of fire that could lead to fire water run-off to rainwater drainage. M&S Logistics regularly assess relevant service providers to ensure drivers are fully trained including emergency practices.	
Regulation Compliance Rating	A

2.5 Legal or another requirement	
The Controlled Waste (England and Wales) Regulations 2012 (SI 811) and subsequent amendments and the Waste and Environmental Permitting etc (Legislative Functions and Amendment etc) (EU Exit) Regulations 2020 (SI 1540).	
Aims and Objectives	
These Regulations provide for the classification of wastes by the place of production, nature or activity.	
Relevance to Company Activities (inclusive)	Environmental Aspect 2.3
The company creates a range of wastes in the course of its activities as listed in the Aspects Register	
Implementation	
Waste classifications and disposal routes are well defined.	
Regulation Compliance Rating	A

2.6 Legal or another requirement	
The Hazardous Waste (England and Wales) Regulations 2005 (SI 894) as amended 2009 (SI 507) and 2016 (SI 336)	
Aims and Objectives	
These regulations set out the regime for the control and tracking of the movement of hazardous waste.	
Relevance to Company Activities (inclusive)	Environmental Aspect 2.3
From time-to-time Office waste will include fluorescent light tubes and computer equipment.	
Implementation	
Safe and legal disposal of the above hazardous wastes are arranged as necessary	
Regulation Compliance Rating	A

2.7 Legal or another requirement	
The Waste Electrical and Electronic Equipment (WEEE) Regulations 2013 (SI 3113) as amended 2018 (SI 102 and SI 1214) and 2025 (SI 910)	
Aims and Objectives	
The WEEE Regulations place responsibility on the producers of waste electrical and electronic equipment. They set collection, recycling and recovery targets for all types of electrical products.	
Relevance to Company Activities	Environmental Aspect 2.3.1
The Company is not a producer or distributor of EEE and therefore does not need to register as such, but it does generate WEEE from time to time.	
Implementation	
Fluorescent tubes (and batteries) are collected and retained for periodic (correct) disposal at the local Refuse Site. Redundant computers are either given away free of charge or are taken as above to the local Refuse Site.	
Regulation Compliance Rating	A

2.8 Legal or another requirement	
Health & Safety at Work etc. Act 1974 as amended	
Aims and Objectives	
This generic Health & Safety Act promotes good safety practices. Good Health & Safety control inevitably promotes good environmental practice.	
Relevance to Company Activities	Environmental Aspect – All
The Company must consider environmental implications as part of its extensive Health & Safety compliance activity.	
Implementation	
The Company's external Dangerous Goods Safety Adviser (DGSA) also advises on Health & Safety to ensure compliance is maintained with attendant Environmental implications.	
Regulation Compliance Rating	A

2.9 Legal or another requirement	
The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR) 2013 (SI 1471) as amended	
Aims and Objectives	
These Regulations require notification to the enforcing authority of any occupational injury or accident resulting in incapacitation for a period of over 7 days.	
Relevance to Company Activities	Environmental Aspect – All
Dangerous Occupational Health & Safety occurrences are likely to have an environmental significance. In practical terms these Regulations are unlikely to have any direct impact on M&S Logistics.	
Implementation	
The Company conforms to the Regulations as required and will report any accidents where an employee is incapacitated for more than 7 consecutive days (not counting the day of the accident)	
Regulation Compliance Rating	A

2.10 Legal or another requirement	
The Fluorinated Greenhouse Gases Regulations 2015 (SI 310) as amended 2018 and the Ozone-Depleting Substances and Fluorinated Greenhouse Gases (Amendment etc) (EU Exit) Regulations 2019 (SI 583) and 2020 (SI 1616)	
Aims and Objectives	
These Regulations prescribe offences and penalties on certain greenhouse gases. They require Operators of the following stationary applications - refrigeration, air conditioning, heat pump equipment and fire protection systems, to prevent leakage of these gases and as soon as possible repair any detected leakage. Operators of the above applications shall ensure that they are checked for leakage by qualified personnel according to the schedule given in the Regulations.	
Relevance to Company Activities	Environmental Aspect 2.1
M&S Logistics operate with 14 wall or ceiling mounted air conditioning units for the recently extended Sandbach Offices. Each contains less than the 3kg gas trigger for a mandatory leakage test requirement.	
Implementation	
All the original air conditioning units are filled with R 410 gas which is recognised as a leading non-ozone depleting replacement for HFC R-22 refrigerant. The new units are filled with R 32 which is the move on friendly version of R 410. The equipment concerned is cleaned, inspected and the efficiency assessed by a competent contractor on an annual basis.	
Regulation Compliance Rating	A

2.11 Legal or another requirement	
The Regulatory Reform (Fire Safety) Order 2005 (SI 1541) and subsequent amendments	
Aims and Objectives	
<p>This Order reforms the law relating to fire safety in non-domestic premises. It replaces fire certification under the Fire Precautions Act 1971 with:</p> <ul style="list-style-type: none"> • A general duty to ensure, as far as is reasonably practicable, the safety of employees • A general duty, in relation to non-employees to take such fire precautions as may reasonably be required in the circumstances to ensure that premises are safe • A duty to carry out a risk assessment 	
Relevance to Company Activities	Environmental Aspect 2.1.4 & 2.2.2
<p>Good fire safety practice reduces the possibility of a fire arising, with all the attendant pollution implications, particularly run off to surface drainage.</p>	
Implementation	
<p>Fire wardens have been appointed and end of day Office Closing practices are in place. A fire drill is held at least annually and extinguishers and other fire appliances are maintained under contract.</p>	
Regulation Compliance Rating	A

2.12 Legal or another requirement	
The Carriage of Dangerous Goods and Use of Transportable Pressure Equipment Regulations 2009 (SI 1348) as amended 2011 (SI 1885), 2019 (SI 598) and 2020 (SI 1111)	
Aims and Objectives	
<p>These regulations apply to the carriage of Dangerous Goods by road and rail in the UK. They place general duties on everyone with a role in the carriage of dangerous goods and specific duties on those in the transport chain, i.e. consignors, carriers, loaders, packers etc.</p> <p>The Regulations implement the European Agreement concerning the International Carriage of Dangerous Goods by Road (ADR) and Rail (RID) (see below) together with additional requirements and also implement the Transportable Pressure Equipment Directive.</p>	
Relevance to Company Activities	Environmental Aspect 2.1.5 & 2.2.3
<p>The Company must ensure compliance with the Regulations.</p>	
Implementation	
<p>The Company has appointed a Dangerous Goods Safety Advisor whose principal duty is to ensure that the carriage of dangerous goods and related activities are carried out in accordance with the overall requirements of the Regulations</p>	
Regulation Compliance Rating	A

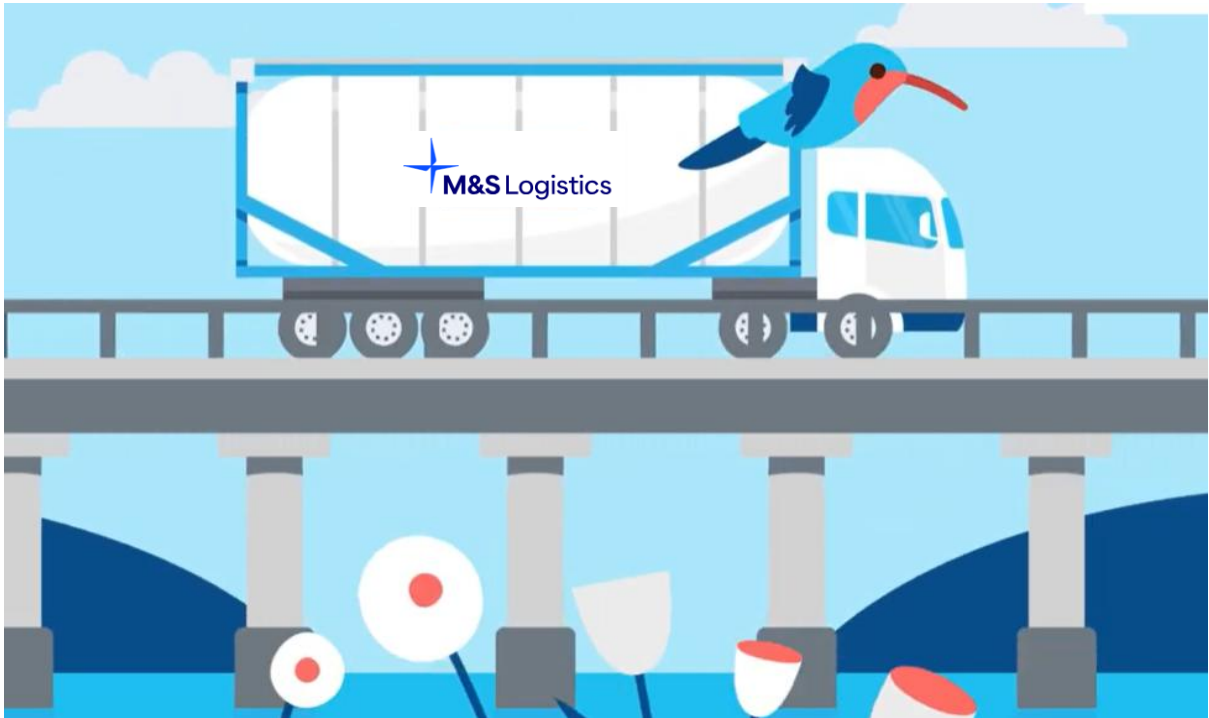
2.13 Legal or other requirement	
The European Agreement concerning the International Carriage of Dangerous Goods by Road (ADR) – latest edition.	
Aims and Objectives	
ADR sets out the detailed requirements under which dangerous goods can be carried by road.	
Relevance to Company Activities	Environmental Aspect 2.1.5 & 2.2.3
The Company must ensure compliance with the Regulations	
Implementation	
<p>The Company’s appointed Dangerous Goods Safety Adviser ensures that the carriage of dangerous goods by road covers ADR and amendments thereto as relevant in terms of:</p> <ul style="list-style-type: none"> • General provisions • Classification • Dangerous goods list • Tank provisions • Consignment procedures • Construction and testing of tanks • Conditions of carriage, loading and unloading • Vehicle crews, equipment, operation and documentation <p>The Company refers to the current edition of the Dangerous Goods Emergency Action Code List (see below) when UK road haulage is involved.</p>	
Regulation Compliance Rating	A

2.14 Legal or another requirement	
The European Agreement concerning the International Carriage of Dangerous Goods by Rail (RID) – latest edition.	
Aims and Objectives	
RID sets out the detailed requirements under which dangerous goods can be carried by rail.	
Relevance to Company Activities	Environmental Aspect 2.1.5 & 2.2.3
The Company must ensure compliance with the Regulations	
Implementation	
<p>The Company’s appointed Dangerous Goods Safety Adviser ensures that the carriage of dangerous goods by rail covers RID and amendments thereto as relevant in terms of:</p> <ul style="list-style-type: none"> • General provisions • Classification • Dangerous goods list • Tank provisions • Consignment procedures • Construction and testing of tanks • Conditions of carriage, loading and unloading • Vehicle crews, equipment, operation and documentation <p>The Company refers to the current edition of the Dangerous Goods Emergency Action Code List (see below) when UK rail haulage is involved.</p>	
Regulation Compliance Rating	A

2.15 Legal or other requirement	
Dangerous Goods Emergency Action Code List – latest edition	
Aims and Objectives	
<p>For internal transport operations in Great Britain there are two forms of placarding/plate marking permitted for tank transport and carriage in bulk under CDG 2009 (as amended). Both of these include the hazard warning diamond and the UN number. Road and rail vehicles must also display one of two additional identification numbers:</p> <ul style="list-style-type: none"> • GB registered road and rail vehicles on domestic journeys must display the Emergency Action (Hazchem) Code • All other vehicles must display the Hazard Identification Number (HIN). 	
Relevance to Company Activities	Environmental Aspect 2.1.5 & 2.2.3
<p>The codes are essentially for use by the emergency services in the event of an accident and the Company uses the appropriate Dangerous Goods Emergency Action Code to ensure appropriate vehicle marking.</p>	
Implementation	
<p>M&S Logistics regularly assess relevant service providers to ensure the correct placarding/plate marking is applied</p>	
Regulation Compliance Rating	A

2.16 Legal or another requirement	
The International Maritime Dangerous Goods (IMDG) Code–latest edition	
Aims and Objectives	
<p>The Code was developed as a uniform international code for the transport of dangerous goods by sea with particular reference to the portable tank instructions and provisions by UN number and the stowage and segregation of incompatible substances.</p>	
Relevance to Company Activities	Environmental Aspect 2.2.3
<p>The Company must conform to the Code.</p>	
Implementation	
<p>The Company under the guidance of the appointed Dangerous Goods Safety Adviser and the Customer Technical Services Manager-Global and as relevant conforms to the basic principles and detailed recommendations for good operational practice.</p>	
Regulation Compliance Rating	A

2.17 Legal or another requirement	
The Environmental Damage (Prevention and Remediation) Regulations 2015 (SI 810) as amended	
Aims and Objectives	
<p>The Regulations implement Directive 2004/35/EC of the European Parliament and of the Council on environmental liability with regard to the prevention and remedying of environmental damage. They apply to damage to protected species, natural habitats, sites of specific scientific interest, water and land.</p> <p>They are enforced by the bodies specified in the Regulations and provide that, for certain economic activities, where there is imminent risk of environmental damage, the operator must take steps to prevent it. If environmental damage has occurred the operator must prevent further damage.</p> <p>Where damage has occurred the enforcing authority must assess the damage and identify remedial measures. It must then serve a remediation notice on the responsible operator specifying what remediation is required and make provision for enforcement. Breach of specified provisions of the Regulations is an offence punishable –</p> <ul style="list-style-type: none"> (a) On summary conviction, with a fine not exceeding the statutory maximum or to imprisonment for a term not exceeding 3 months or both; or (b) On conviction on indictment, with a fine or to imprisonment for a term not exceeding 2 years or both. 	
Relevance to Company Activity	Environmental Aspect 2.4.1 & 2.9.1
The Regulations could be applicable to M&S Logistics in the event of a vehicle accident	
Implementation	
All relevant service providers use Drivers that are suitably trained and competent. Accidents do however happen.	
Regulation Compliance rating	D



<https://youtu.be/hrgyZQkWDPM>