



# IPS COMPLIANCE GUIDEBOOK

Dear Partners,

We are pleased to share with you our newest IPS Compliance Guidebook. We continue to update it with our latest policies, procedures and best practices to maintain our status as a best-in-class workplace for all our partners around the world. I'm proud of the strong relationships we've developed with our supply chain partners and value the collective vision we share to ensure human rights are protected, our workplaces are safe and inclusive, and we promote environmentally sustainable practices.

As a supplier partner, you are a respected and valued part of our team, and we rely on you to uphold our company values, policies and guidelines through these legal, regulatory and business standards for our industry. Outlining expectations and staying closely connected is critical for our mutual success.

Our goal is to lead with integrity, trust, and respect, every single day. We speak from the heart and are transparent with our partners because we care. And we believe that we achieve the best outcomes together. Thank you for your continued partnership.

Best,



*Hillary Super, Chief Executive Officer  
Victoria's Secret & Co.*



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## Overview

Victoria’s Secret & Co. (VS&Co) is fully committed to ensuring our products are ethically sourced. Partnerships based on responsible sourcing strengthen our supply chain and the businesses within it. This commitment starts with our leaders and cascades throughout our organization. We hold ourselves and each other accountable to our values in all that we do. In that spirit, we strongly believe that the quality of our merchandise begins with the treatment of the people who produce Victoria’s Secret, PINK and Adore Me\* products.

*\*Adore Me supply chain partners are subject to this guidance unless otherwise noted.*

Suppliers are a respected part of our team, and we look to you to live our company values as well. VS&Co only works with suppliers that share our commitment to ethical and responsible business practices. This commitment is embedded in the many measures by which we evaluate supplier partners and have been part of our comprehensive and proprietary approach to how we do business for decades.

## Who is IPS?

Independent Production Services (IPS) is a function within VS&Co that works with suppliers to ensure goods are sourced from factories that meet or exceed VS&Co’s compliance standards and policies. IPS is responsible for monitoring and enforcing VS&Co’s social compliance program and has been supporting global compliance for more than two decades, enabling improvement in working conditions, supply chain security, trade compliance and brand protection in our supply chain through monitoring, remediation, capacity building and training.

IPS defines “supplier” as the vendor or partner who has signed the Master Sourcing Agreement (MSA) directly with VS&Co.

## What is the IPS Compliance Guidebook?

The IPS Compliance Guidebook (Guidebook) includes a set of mandatory requirements which all our suppliers as well as their factories, sub-suppliers and subcontractors need to meet to be able to do business with VS&Co. Sub-contractors go beyond manufacturing and may include but are not limited to staff in canteens, security, construction area(s), housekeeping, janitorial departments and technical staff fixing machines/equipment, etc. We encourage our suppliers to actively engage with their facilities and take ownership of improvement processes and sustainability efforts beyond mandatory requirements to industry best practices whenever possible.

Suppliers are expected to complete due diligence when selecting business partners, to ensure they meet or exceed VS&Co’s compliance standards and expectations.

VS&Co suppliers must sign the MSA before VS&Co can issue purchase orders, and the suppliers can begin producing our products. The MSA states that suppliers must comply with VS&Co policies, which includes the Guidebook, a collection of policies and all applicable laws and regulations.

The Guidebook (and policies within) does not replace the local laws of each country where suppliers and factories are located. If our compliance standards differ from local laws, we expect our suppliers to follow the stricter standard. Each supplier and factory should be familiar with and comply with all laws and regulations relevant to their business.

If we discover that a supplier or factory is not in compliance [with local laws and/or our standards and policies], we will partner with them to bring them into compliance. We are committed to continuous improvement and will not partner with suppliers and factories that are unwilling or unable to work with us to achieve compliance.

IPS expects suppliers and factories to refer to this Guidebook when they have questions about VS&Co standards, the IPS compliance audit process, or want to better understand how to partner and communicate with IPS. If you have any questions that are not answered after reviewing the Guidebook and referring to local laws, please contact IPS for guidance. The Guidebook is reviewed on an annual basis to reflect new requirements and best practices. We welcome feedback as it allows us to become better together.

## Tier Definitions and Suppliers in Scope

As an industry, the use of supply chain tiers (1, 2, 3, and 4) is widespread, which is helpful to categorize and organize the stages of production and sourcing. [The Apparel Alliance](#) is a partnership among four organizations: Apparel Impact Institute, Cascale (formerly Sustainable Apparel Coalition), Textile Exchange, and ZDHC. This alliance recently created the Supply Chain Taxonomy, which provides an interpretation and classification of tiers to ensure consistency and alignment in the industry. Using the tiered classification can help manage the complexities of the supply chain more effectively. VS&Co will align with this approach, and the following table provides the updated tier definitions related to our product manufacturing:

TIER DEFINITIONS	
<b>TIER 1</b>	<b>Manufacturing:</b> finished product <b>Processing:</b> washing, laundering, dyeing, printing, embellishing
<b>TIER 2</b>	<b>Material Manufacturing:</b> knitting, weaving, non-woven manufacturing, dyeing, printing, embellishing of raw materials
<b>TIER 3</b>	<b>Spinning</b>
<b>TIER 4</b>	<b>Raw Material Production &amp; Primary Processing</b>

Source: [2024 Supply Chain Taxonomy](#)

For the Beauty supply chain, Fillers will be categorized as Tier 1 and Component Suppliers will be categorized as Tier 2.

VS&Co requires that our policies and standards apply to suppliers and their factories, sub-suppliers and subcontractors. **For Tier 2**, we identify these facilities in two categories:

1. **Nominated Suppliers:** A supplier that VS&Co issues Raw Material Commitment Contracts (RMCC) to and requires the Tier 1 supplier to use this supplier based on product specifications. Examples include fabric mills, elastics, and lace. Nominated suppliers also includes beauty component suppliers that VS&Co sources from directly.
2. **Vendor Sourced Suppliers:** Raw Material suppliers selected by the vendor or factory.

Suppliers that are directly sourcing materials (aka “Vendor Sourced”) or are facilitating Tier 1 processing steps are required to conduct due diligence to ensure compliance with VS&Co’s standards and policies.

VS&Co may request due diligence support from time to time to ensure the work is conducted accordingly. Due diligence includes but is not limited to:

1. Facility Labor Standards and Workplace Conditions Audit
2. Remediation of non-compliant findings
3. Adherence to VS&Co’s Cotton Policy and notifying IPS immediately of any cotton fabric or any cotton trim
4. Ensuring upstream facilities are not on the Uyghur Forced Labor Prevention Act (UFLPA) Entity List managed by the Department of Homeland Security (DHS) and the Forced Labor Enforcement Task Force (FLETF)
5. Contractual language with upstream suppliers and subcontractors includes compliance standards and policy expectations

### Where to Learn More

IPS is committed to supplier education and hosts annual awareness and training sessions on compliance standards in multiple countries around the world or virtually when in- person trainings are not possible. The training sessions are for suppliers and associates who have direct responsibility for supply chain management. We also use one-on-one training along with compliance audits and corrective action management to continuously educate factories and reinforce VS&Co’s Supplier Code of Conduct and compliance standards.

To learn more about IPS and our compliance programs and standards, contact IPS directly by referring to the [Appendix Section](#) within this Guidebook.



SECTION A

SUPPLIER CODE  
OF CONDUCT  
& POLICIES

VS&Co has a longstanding commitment of working with suppliers to improve manufacturing conditions and minimize negative impacts to workers, local communities and the environment. We align ourselves only with suppliers that share this commitment. As the industry evolves and new issues arise, standards for brands and retailers are raised. Therefore, VS&Co continuously reviews internal policies to align with industry standards and best practices. In recent years we have evolved our standards and programs to drive improved outcomes for the workers in the supply chain and the communities where our suppliers operate. VS&Co has a Supplier Code of Conduct and important policies in place to guide our suppliers and clearly specify our expectations to meet our standards. VS&Co commits to audit factories against all Supplier Code of Conduct requirements. Our company policies and guidelines help us mitigate risk and build trust among consumers.

## 1. Supplier Code of Conduct

The Supplier Code of Conduct ([Appendix A](#)) is periodically updated to more accurately reflect current standards and requirements, and to enhance value for VS&Co and our suppliers while leveraging industry best practices.

The Supplier Code of Conduct sets forth standards, in addition to all relevant laws, regulations and conventions, that apply to suppliers and their factories, sub-suppliers and subcontractors. Suppliers must adhere to these standards and communicate them to all workers in all countries in which they operate, in the preferred language(s) of the workers. The Supplier Code of Conduct is based on core International Labour Organization Conventions ([ILO Conventions](#)), the Universal Declaration of Human Rights, and Principles 1-6 of the UN Global Compact. The standards shared throughout this Guidebook do not replace these ILO conventions or local laws of each country. If our compliance standards differ from ILO conventions or local laws, we expect our suppliers to follow the stricter standard.

## 2. Policies

### 2a. Cotton Policy

VS&Co's Cotton Policy requires all cotton fiber, cotton yarn, cotton fabric and cotton products originate from or be spun in one or more of the following approved countries as designated:

# COTTON POLICY

COUNTRY/REGION	COTTON FIBER MAY ONLY ORIGINATE FROM:	COTTON YARN SPINNING ALLOWED IN:	COTTON PROCESSING <sup>1</sup> AND MANUFACTURING ALLOWED IN:
Australia	✓	✓	✓
Bangladesh <i>(Note: Only designated facilities upon IPS approval)</i>		✓	✓
Benin	✓	✓	✓
Brazil	✓	✓	✓
Burkina Faso	✓	✓	✓
Colombia		✓	✓
Costa Rica		✓	✓
Dominican Republic			✓
Egypt	✓	✓	✓
El Salvador			✓
European Union <sup>2</sup>		✓	✓
Guatemala		✓	✓
Haiti			✓
Honduras		✓	✓
India	✓	✓	✓
Indonesia		✓	✓
Israel	✓	✓	✓
Jordan			✓
Kenya			✓
Madagascar	✓	✓	✓
Mali	✓	✓	✓
Mauritius		✓	✓
Mexico		✓	✓
Peru	✓	✓	✓

Philippines			✓
South Africa		✓	✓
South Korea		✓	✓
Sri Lanka			✓
Tanzania	✓	✓	✓
Thailand		✓	✓
Togo	✓	✓	✓
Turkey	✓	✓	✓
U.S.A.	✓	✓	✓
Uganda	✓	✓	✓
United Kingdom		✓	✓
Vietnam		✓	✓
Zambia	✓	✓	✓

**Note<sup>1</sup>:** Cotton processing includes knitting, weaving, dyeing and printing. All other cotton processing facilities must be approved by IPS on a case-by-case basis.

**Note<sup>2</sup>:** European Union Includes Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden

### Verification and Due Diligence

We expect our suppliers to undertake appropriate due diligence to confirm compliance with this policy. Suppliers are required to retain all documentation for the origin of raw materials, processing, and manufacturing to ensure transparency and traceability of our cotton supply chain. Independent Production Services (IPS) may conduct regular visits (some of which may be for the purpose of chain of custody audits) to verify cotton fiber, cotton yarn, cotton fabric and cotton product originated from an approved country.

**2b. Conflict Minerals Policy**

VS&Co prohibits its suppliers from using conflict minerals which may directly or indirectly finance or benefit armed groups in the Democratic Republic of the Congo and its adjoining countries in accordance with the Dodd-Frank Conflict Minerals Provisions. According to U.S. federal law (Dodd-Frank Act, Section 1502), all U.S. public companies, including VS&Co, are required to perform a country of origin (COO) investigation for any 3TG (tin, tantalum, tungsten and gold) in their products, including whether sourcing of those metals may have benefited non-state armed groups in the Democratic Republic of Congo (DRC) or its nine adjoining countries (collectively known as the “DRC+9”).

We require our suppliers to retain records related to conflict minerals supply chain inquiries for a minimum of five years and make them available to VS&Co or its designee during audits or upon request. This includes but is not limited to declarations from sub-suppliers, subcontractors, purchasing records, and other supporting documents to substantiate where the 3TG material originated.

The Employer Pays Principle (EPP) is a commitment that no worker should pay for their job, meaning employers, not job seekers, must cover all recruitment costs like agency fees, travel, visas, and training, preventing debt bondage and exploitation, especially for migrant workers, and promoting ethical, transparent hiring across the supply chain.

**2c. Foreign Migrant Worker Policy**

The Supplier Code of Conduct states that forced, prison, indentured, bonded, and slave labor as well as labor obtained through human trafficking are prohibited throughout our supply chain. Foreign migrant workers who travel across country borders to obtain employment are most vulnerable to modern slavery (excluding executives, management, office staff, technical experts, etc.).

In the garment and textile sector, foreign migrant workers (FMWs) face heightened vulnerability due to complex supply chains, subcontracting practices, and piece-rate payment systems. These conditions often lead to excessive working hours, wage deductions, and limited access to grievance mechanisms. Language barriers and lack of awareness of rights further increase the risk of exploitation, including forced labor and unsafe working environments. Factories in this sector frequently operate under tight production deadlines, which can pressure workers into accepting abusive conditions. Enhanced monitoring, transparent recruitment, and worker empowerment programs are critical to mitigating these risks. Therefore, we have established a policy to ensure that we minimize any risk of modern slavery in our supply chain.

IPS established the Foreign Migrant Worker Policy to minimize the risk of modern slavery within our supply chain requiring executive approval before engaging any factory that employs foreign migrant workers. Approval will only be granted following a specialized audit designed to adhere to the International Labour Organization’s Handbook on Combatting Forced Labour ([ILO Handbook](#)). Factories that employ foreign migrant workers are closely monitored to ensure workers are treated in accordance with the law and individuals do not pay for their employment nor incur debt related to their recruitment or hiring process, in alignment with the Employer Pays Principle. If a new factory is submitted for approval, and it is discovered

workers paid any fees and/or costs to obtain or maintain their jobs, they should receive a timely refund in order for the factory to be a candidate for approval.

Workers must retain control of their travel documents, have freedom of movement and be informed on the basic terms of their employment before leaving their home country/region.

Factories that employ foreign migrant workers are closely monitored to ensure workers are treated in accordance with the law and do not pay for their employment nor incur debt related to their recruitment or hiring process. Workers must retain control of their travel documents, have freedom of movement and be informed on the basic terms of their employment before leaving their home country/region.

**2d. 24-Hour Notification Policy**

**Compliance Requirements**

As part of our due diligence and risk assessment, certain practices at factories or incidents are identified as elevated risk and require immediate notification to IPS within 24 hours.

They may be identified by a factory, supplier, auditor, VS&Co associate or any other observer that identifies such practices or incidents. These elevated risks include:

1. Forced Labor, Slavery & Human Trafficking
  - Forced, prison, indentured, bonded, and slave labor as well as labor obtained through human trafficking
  - Deposits or recruitment fees being paid by workers
  - Workers paying a fee or deposit to secure a job
  - Employers retaining workers’ personal identity documents or lack of freedom of movement
  - Workers not being allowed to legally terminate their contracts or termination results in an illegal penalty
  - Workers unable to refuse overtime or being penalized or facing retaliation/retribution when they refuse overtime

Ensuring Full Alignment with the Employer Pays Principle	
Expense Type	Covered by Factory?
Travel from Home Country & Lodging During Travel	✓
Passport	✓
Visa	✓
Work Permit	✓
Traveling Expenses in Host Country	✓
Uniform and Working Equipment	✓
Agency Service Fee(s)	✓
Other recruitment related fees (such as administration fees, required skill/qualification tests, medical tests, etc.)	✓

2. Freedom of Association, Right to Organize & Collective Bargaining
  - Workers’ rights to freedom of association and collective bargaining not being respected
  - Workers not being able to join a union or union activities, or bargain freely in the factory where legally allowed to do so
  - Union members being discriminated against, intimidated, or terminated because of a legal union affiliation or organizing efforts
3. Child Labor
  - Workers not being the local minimum legal working age or [International Labour Organization](#) standard, whichever is higher
4. Wages & Benefits
  - Workers not being paid the minimum wage
5. Discrimination
  - Discrimination in employment, including hiring, compensation, advancement, termination or discipline on the basis of sex, gender identity, race, religion or belief, age, disability, illness, sexual orientation, pregnancy, marital status, civil partnership, nationality, political opinion, social or ethnic origin, or other protected status
6. Harassment or Abuse
  - Employers do not partake in or condone violence and harassment, or threats thereof, that aim at, result in, or are likely to result in physical, psychological, sexual or economic harm, including but not limited to gender-based violence and harassment
  - Workers raising concerns about being uncomfortable while authorized personnel of any gender conduct physical security searches
7. Health & Safety
  - Health and safety violations including workplace accidents that result in serious injury, illness or death
  - Fire at a factory site
8. Subcontracting
  - Unauthorized subcontracting of a purchase order

9. Transparency & Traceability
  - Worker/payroll records not being available during an audit or being inaccurate
  - A situation of our company representative, subcontractors and authorized agents not given unrestricted access to all workers, production facilities and dormitories, and not being granted access to all relevant records related to production facilities, sub-suppliers, as well as subcontractors, whether or not notice is provided in advance
  - Factories not having a system in place or documentation to support worker eligibility to work in the country where the factory is located
10. Other
  - Bribes or anything of value are offered, gifted, authorized, requested, accepted or received to improperly influence someone or gain an improper advantage
  - Supplier dropping a factory for labor standards issues raised by another client
  - Suspected violations of laws and regulations or labor standards including, but not limited to, United States laws and/or regulations relating to the country of origin or country of destination of goods produced for or sold to VS&Co
    - “Suspected violations” shall be interpreted broadly to include all facts and circumstances that suggest any significant possibility that a violation of any law or regulation or labor standard has occurred or will occur
  - If a governmental or non-governmental agency, United States or otherwise, begins an investigation or inquiry into the supplier or its factories or subcontractors that relates to issues arising under laws and regulations or labor standards
  - Confirmed supply chain security incident where a security seal was broken and there is evidence that container was entered, regardless of whether product was removed or not
  - Theft or diversion of VS&Co goods
  - Workers or their supporters make public demands such as demonstrations, internet campaigns, letter writing campaigns, strikes, work stoppage, etc.
  - Knowledge of any criminal activity that occurred on factory property or the dormitories

- Factory has scheduled:
  - Down times
  - Temporary or permanent closures
  - Any other change that may impact operations

We strongly encourage our suppliers to follow all laws, standards and policies within the Guidebook and always be transparent with IPS and VS&Co. Failure to do so will result in escalation to VS&Co executive leadership and may result in any or all of the following actions.

- Warning letter
- Additional monitoring at the supplier’s expense
- Financial penalties
- Reduction or loss of business with VS&Co

**Note:** Penalty actions will be taken against the Supplier at IPS’ discretion and determined on a case-by-case basis.

Findings of such practices or observations of incidents require investigation and internal escalation to IPS Leadership. In instances when a supplier is aware of the elevated risk at one of their factories producing for VS&Co, the supplier must notify IPS with a written report via email within 24 hours. The report must include:

- The name of the factory and any other manufacturing facility involved in the incident
- The status of any individuals involved, including when integrity of health, safety or wellbeing are a factor
- The purchase order number for any order impacted during the incident, if applicable
- A description of the potential elevated risk incident, inquiry, investigation or other occurrence

After a thorough investigation is conducted to determine root causes of the violation(s) or incident(s) found and overall compliance with other VS&Co standards, remediation may take place if it is decided that the factory can remain active for VS&Co production, contingent on executive leadership approval.

Some examples of 24-Hour Notification violations include but are not limited to:

- Facility engages in bribery, corruption, fraud, or unethical business practices in its dealings with business partners, public officials, or VS&Co representatives cility does not grant full access to auditors for employee interviews
- Facility uses unauthorized subcontractors for VS&Co production
- Facility uses home workers for one or more of the production processes
- Facility enforces involuntary overtime
- Facility retains personal documents of foreign migrant workers
- Facility does not pay all workers the required local minimum wage and Foreign Migrant Workers pay recruitment-related costs or fees
- Facility fails to report or adequately respond to cases of sexual harassment
- Facility does not have accurate and consistent time records

**2e. Sourcing Country Policy**

VS&Co will not source product or materials from any country or region prohibited or restricted by law as sanctioned by the Office of Foreign Assets Control (OFAC) or any U.S. government entity. In addition, some countries – or regions within a country – with potential geo-political or social risks may pose a risk to our supply chain. As a result, producing in certain countries/ regions requires pre-approval from VS&Co’s Executive Leadership, and may require more robust compliance oversight. Suppliers are required to initiate the factory approval process when new factories are being added, by informing VS&Co of the province and country where the factory is located.

**2f. Human Rights Policy**

The United Nations General Assembly adopted the Universal Declaration of Human Rights (UDHR) over 75 years ago.

At VS&Co, we use this declaration as our guiding principle for our Human Rights Policy and commitments – which at its heart means “all human beings are born free and equal in dignity and rights.” Our highest priority is to prevent and mitigate adverse human rights impacts as it relates to our associates, business partners, suppliers and customers through continuous due diligence efforts.

This work is an essential part of how we operate as a company. Please click [here](#) to view an important video that covers our commitment to Human Rights. We also developed a Human Rights Policy to highlight the ways in which we embedded this work into every facet of our business. Click [here](#) to see the Human Rights Policy.

Our highest priority is to prevent and mitigate adverse human rights impacts as it relates to our associates, business partners, suppliers and their workforce, and customers through continuous due diligence efforts.

**3. Action for Non-Compliance**

Suppliers, their factories, sub-suppliers, and subcontractors are required to comply with all laws and all policies listed in this Guidebook. Suppliers must respond to all VS&Co requests regarding any legal requirement or VS&Co policies. Failure to do so will result in escalation to VS&Co executive leadership and may result in any or all of the following actions.

- Warning letter
- Additional monitoring at the supplier’s expense
- Financial penalties
- Reduction or loss of business with VS&Co

**Note:** Penalty actions will be taken against the Supplier at IPS’ discretion and determined on a case-by-case basis.



SECTION B

IPS COMPLIANCE  
AUDIT PROGRAM

## Overview

Improving factory conditions is a critical element of our overall commitment to global compliance, as well as a commitment to strong corporate governance and ethical business practices. To that end, we have a comprehensive internal audit program managed by IPS. Suppliers are expected to comply with our standards and observe all relevant laws, regulations and conventions in all countries where they and their factories operate. IPS or our designated third-party auditor is responsible for verifying that the supplier and its factories meet compliance standards in the four areas that we monitor:

- Labor Standards and Workplace Conditions
- Trade Compliance
- Supply Chain Security
- Brand Protection

The requirements for each of these areas are outlined in later sections of this Guidebook.

Each supplier is required to sign VS&Co's MSA, which states that the supplier's factories and subcontractors involved in producing goods for VS&Co must cooperate fully in any audit or other review. Factories must give auditors full access to the facility being audited and provide all required documents for review. IPS or our third-party auditor has the right at any time to:

1. Conduct audits at the location where product manufacturing takes place
2. Conduct capacity monitoring or any other compliance review at any facility doing any type of production for VS&Co products
3. Inspect any or all documents or other records required to be maintained or provided

VS&Co's normal practice is to bear the cost of initial and annual audits and not pass the cost on to our suppliers. However, suppliers will be charged for the audit if a factory is dropped after the audit is already confirmed, or in cases when repeated violations or elevated risk issues are identified during subsequent audits.

IPS reserves the right to conduct audits on an announced, semi-announced or unannounced basis.

## 1. IPS Audit Objectives

IPS' goal is to support ongoing compliance with our standards and show factories how operating in a socially responsible way can improve their business. IPS does not aim to pass or fail a factory audit, rather, the objectives of our audit program are to:

- Assess whether potential new factories are capable of complying with our standards
- Ensure that existing factories continue to comply with our standards and work to continuously improve their compliance performance
- Identify non-compliance with VS&Co standards and relevant laws, regulations and conventions
- Assess a factory's compliance level in each audit area
- Detect unauthorized subcontracting
- Identify best practices

We also use audits to validate that our suppliers and their factories, sub-suppliers and subcontractors are being transparent and expect that only complete and accurate documentation be presented during an audit or other type of review.

## 2. IPS Audit Process

Audits may be conducted by IPS or one of our third-party audit partners. Audits may consist of any combination of the four areas listed in the previous Overview section.

All audits may be announced, semi-unannounced or unannounced. A specific date will be scheduled in advance of an announced audit. IPS will provide a two-week window for semi-unannounced audits. If an audit is unannounced, IPS or the assigned third-party auditor will arrive with identification to show they are from IPS or one of our third-party audit partners. In addition, the auditor will bring a signed letter notifying the factory of the unannounced audit and the telephone number of IPS management should the factory want to contact IPS to confirm the audit arrangement.

Audits may take one or more days to complete depending on the areas to be audited and the size of the facility. Audits consist of the following procedures:

1. An opening meeting to explain the areas the audit will cover
2. A factory tour
3. Review of any documents, photos or other records needed to verify compliance requirements
4. Worker interviews\*
5. A closing meeting to review any audit findings

Supplier partners are encouraged to join audits along with the factory management and the factory compliance manager.

*\*During a labor standards audit, the audits performed by assigned auditors include worker interviews in the workers' preferred language. IPS expects that the supplier or their factories, sub-suppliers, or subcontractors will not interfere, discourage or punish workers for communicating with our appointed auditor. We also expect that workers are able to interview freely, without other workers or factory management participating or listening in.*

### 3. Audit Results

After an audit is conducted and approved by IPS management, any non-compliance identified requires a Corrective Action Plan (CAP) submission. The supplier will receive an automatic notification via TrusTrace (refer to [Section I](#) to learn about the TrusTrace Platform).

Suppliers are responsible for sending the list of non-compliances to their factories and partnering with them to review and complete corrective action plans.

Based on the findings, IPS will reserve the right to waive the factory's audit for the following year. For an audit to be waived, findings must reflect a low risk level, and the supplier and factory must not have a history of violations. Audit waivers are granted at the discretion of IPS leadership and VS&Co executive leadership.

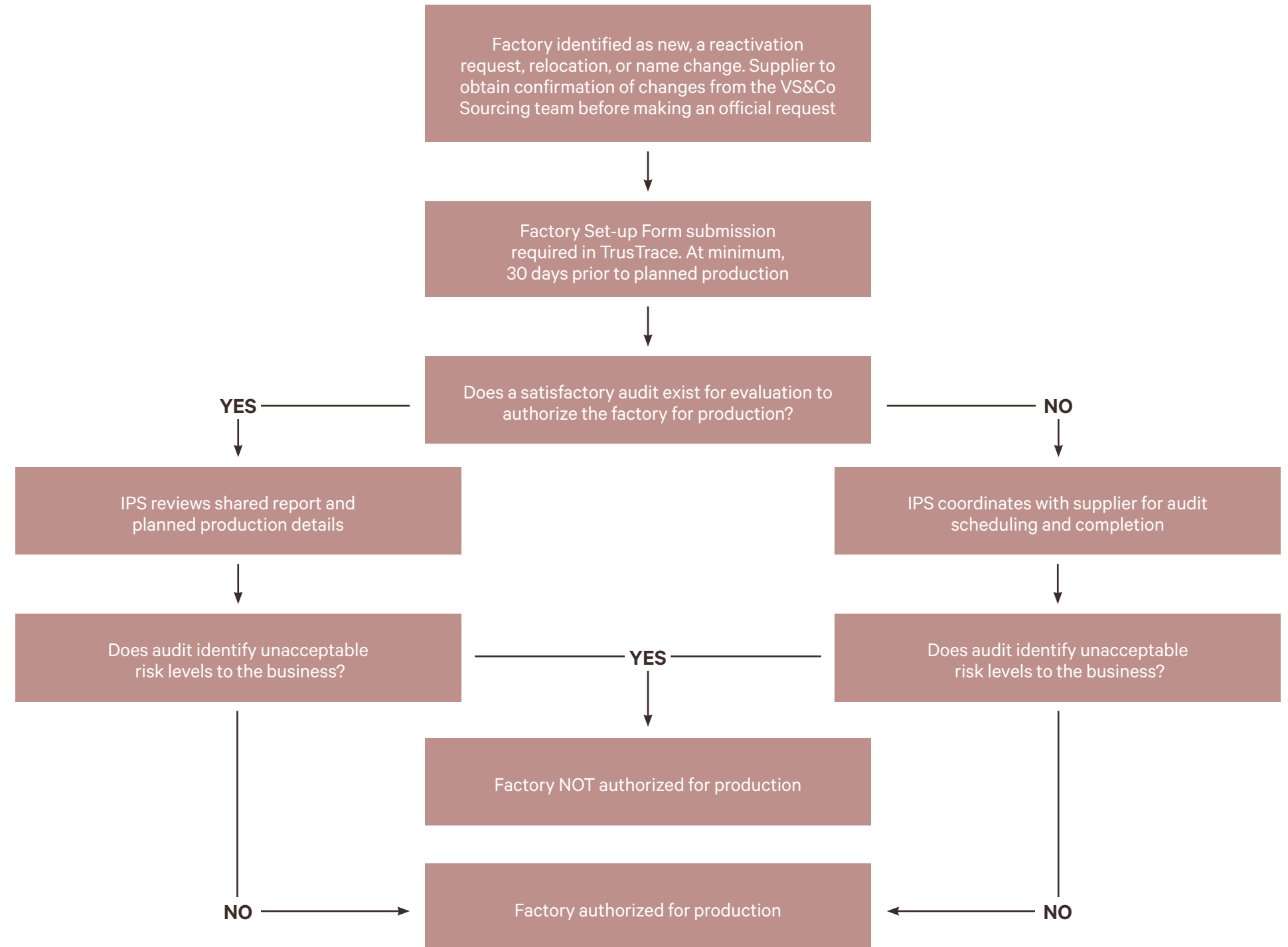
IPS may waive the factory's audit for the following year if the factory represents high compliance performance and does not have a history of violations.

### 4. New Factories

Once suppliers have confirmed potential new factories with VS&Co's sourcing team, they must formally notify IPS via email. Upon receipt of suppliers' notification, IPS will initiate the factory setup process within TrusTrace and collaborate with suppliers to complete the factory setup in the platform. Suppliers are responsible for providing complete and accurate factory information at least 30 days prior to the planned production start date to allow sufficient time for the pre-production audit to be conducted.

Suppliers are responsible for providing complete and accurate factory information at least 30 days prior to the planned production start date to allow sufficient time for the pre-production audit to be conducted.

## Factory Evaluation for Pre-Production Authorization Flow Chart



SECTION C

# LABOR STANDARDS & WORKPLACE CONDITIONS

VS&Co  
VICTORIA'S SECRET & CO.

## 1. A Fair & Respectful Workplace

### 1a. Forced Labor, Slavery & Human Trafficking

#### Code of Conduct Principle

Forced, prison, indentured, bonded, and slave labor as well as labor obtained through human trafficking are prohibited throughout our supply chain. Employers must not require workers to provide deposits or recruitment fees. If recruitment fees exist, the employer is responsible for payment of all employment eligibility and recruitment fees. The employer is not entitled to retain workers' personal identity documents and all workers must have freedom of movement. [ILO Conventions 29 and 105]

#### Requirements

##### Freedom of Movement

- Workers have freedom of movement within their designated work areas during work hours and within their dormitories during non-work hours, including access to toilets, bathroom facilities, canteens, drinking water stations, etc.
- Workers are free to leave the facility during meal periods or after work hours
- Workers are not isolated physically

##### Freedom of Overtime

- Overtime is voluntary without fear of negative consequences or retaliation/retribution

##### Prison Labor

- No form of prison labor, nor work with sub-suppliers and subcontractors that allow any form of prison labor is to take place

##### Freedom of Employment

- Workers enter employment voluntarily and freely, without threat

##### Termination of Employment

- Workers are free to legally terminate their contracts without penalty and accurate supporting records must be on file
- No restrictions for workers when terminating their employment (e.g., loss of wages or benefits)

##### Employment Agents

- Factories use legally approved/registered labor agencies in accordance with local law
- Factories are responsible for conducting thorough due diligence on all labor agents used in the recruitment and employment of foreign migrant workers
- Workers do not pay a fee or deposit to secure a job
- Factories are responsible for all fees associated with employment agencies

##### Training, Employment Contracts & Documentation

- Labor contracts for all workers meet all legal requirements
- Workers receive a copy of their labor contracts before leaving their home country/region of origin in a language they can understand
- Employers explain the contract contents to workers in their preferred language before the contract is signed, and in the case of foreign migrant workers, before the workers leave their home country/region
- Factories have a formal contract with all legally approved/registered staffing agencies used to obtain temporary labor
- Staffing agency contracts indicate which party is responsible to verify workers' employment eligibility and have supporting documents available
- Factories have a system in place to verify that all workers are legal citizens or are eligible to work in the country of factory location
- Employers have a written policy prohibiting the use of forced labor of any kind within their entire supply chain
- Employers have written policies, including corrective actions, in place to prevent or remediate any potential forced labor violations, such as limiting work hours to avoid excessive hours, providing proper breaks during work hours, etc.
- Employers provide regular forced labor awareness training to all workers to make them aware of their rights and identify signs of forced labor

- Leadership should be trained on how to prevent and address root causes of forced labor and provide protection for those affected
- Employers keep on file contact information of workers and their next of kin in the event of an emergency

VS&Co requires suppliers have responsible recruitment practices and comply with the Employer Pays Principle, to ensure factories producing for us do not charge recruitment fees to workers or use debt bondage or irregular, delayed, deferred or non-payment of wages.

##### Control Over Personal Documents

- Workers retain original copies of personal documents (i.e., birth certificates, passports, work permits, residence cards, school certificates, labor contracts and national identity cards, etc.)

##### Debt Bondage & Recruitment Fees

- Employers do not use irregular, delayed, deferred or non-payment of wages as a means to bind workers to employment
- Employers do not force workers to work in order to repay a debt
- Recruitment fees or deposits are not charged to workers, inclusive of passport fees, fees for travel visas, health checks, employment registration, work permit, agency/management fees or referral fees
- Employers ensure workers have full control of their bank account(s) if they are paid by direct deposit into a bank

##### Best Practices

- ✓ Employers make every effort to employ workers directly
- ✓ Employers provide additional benefits to all workers to provide financial security and safe working conditions to discourage workers from pursuing potentially abusive job offers

For any factory employing or planning to employ foreign migrant workers (excluding executives, management, office staff, technical experts, etc.), the supplier must notify IPS. Our policy requires a specialized audit in these cases.

## 1b. Child Labor

### Code of Conduct Principle

All workers shall be at least the local minimum legal working age or ILO standard, whichever is higher. The facility must take all necessary precautions to ensure that authorized young workers, under the age of 18, are protected from working conditions that could pose a danger to their health, safety, or development. [ILO Conventions 138 and 182]

### Requirements

#### Underage Workers

- All workers shall be at least the local minimum legal working age or ILO standard, whichever is higher
- Only persons at or above the minimum legal working age are present in the work areas

#### Screening Procedure & Documentation

- Employers have systems in place to ensure age documents are accurate and complete at the time of recruitment
- Employers provide training to all hiring staff on methods to verify the age of workers using effective interview techniques and ways to identify falsified documents
- Personnel files contain copies of identification documents such as birth certificates, national ID cards or school certificates throughout the term of employment

#### Authorized Young Workers

- Authorized young workers are registered with the local labor bureau where required by law
- Contracts are signed by a parent or guardian as required by law
- Employers protect the authorized young workers from working in hazardous areas or areas that could pose a danger to their development
- Employers adhere to all local regulations regarding working hour restrictions for young workers, including regular hours, night hours and overtime hours
- Authorized young workers have access to proper health examinations as required by local law

- Employers have a tracking system for all authorized young workers (e.g., young workers registry)

#### Apprenticeship/Trainee/Internship Programs

- Employers ensure that any participation in an apprenticeship/trainee/internship program is in accordance with local law and follow the minimum age legal requirements
- Wages are not less than the legal minimum wage or as legally required for apprentices, trainees and interns
- The apprenticeship and training programs are only for jobs that develop technical skills for the operations performed at the factory
- The total number of program participants does not exceed the total number of permanent workers as required by law
- Employers do not use long-term apprenticeships or training programs to employ workers in low-wage or temporary positions

The **ILO Indicators of Forced Labor** are intended to represent the most common signs that can identify possible situations of forced labor. One indicator alone does not confirm the existence of forced labor but a combination of these may point to the possible existence of a forced labor case.

### Best Practices

- ✓ Employers require at least two forms of age/identity documents, preferably ones that have a photo ID
- ✓ Employers provide training to hiring staff on how to identify forged age verification documents

Authorized young workers are workers who are under the age of 18 but above the legal minimum age requirement and protected from working conditions that could pose a danger to their health, safety or development.

## 1c. Discrimination

### Code of Conduct Principle

Workers must be selected only on the basis of their ability to do the job. Employers must not discriminate in employment, including hiring, compensation, advancement, termination, or discipline, on the basis of sex, gender identity, race, religion or belief, age, disability, illness, sexual orientation, pregnancy, marital status, civil partnership, nationality, political opinion, social or ethnic origin, or other protected status. All workers, regardless of gender, shall receive equal pay for work of equal value. [ILO Conventions 100 and 111]

### Requirements

#### Awareness

- Factories have policies and hiring procedures regarding discrimination awareness and actions in the workplace
- Employers maintain effective policies and procedures that promote gender equality and anti-discrimination
- Employers provide training to all workers on discrimination awareness, particularly as it relates to gender equality
- Regular training is provided to Human Resources staff to ensure they understand hiring policies
- Regular training is provided to all workers in their preferred language(s) to ensure they understand non-discriminatory policies

#### Non-Discrimination

- Employers do not discriminate during employment, including hiring, compensation, advancement, termination, or discipline, on the basis of sex, gender identity, race, religion or belief, age, disability, illness, sexual orientation, pregnancy, marital status, civil partnership, nationality, political opinion, social or ethnic origin, or other protected status
- The use of medical examinations, such as pregnancy or HIV/AIDS tests, to prevent a worker from being employed is prohibited
- Medical tests, if required by law, comply with requirements and are not to be used in any discriminatory manner
- Workers are not forced or pressured to use contraception

- Pregnancy, disability, illness, or status as a union lead, or worker representative is not used as a basis for discriminatory practices like termination, demotion, etc.
- Religious observance, prayer breaks/spaces, and religious holidays are permitted

*Equality*

- Women and men receive equal pay for work of equal value, equal evaluation of the quality of their work assignment, promotion, and equal opportunities to fill open positions
- Employers do not implement factory policies or practices that favor one group of workers over another, to the detriment of one group
- Foreign migrant workers or domestic migrant workers are treated fairly and on an equal basis with local workers

*Pregnant Women*

- Employers provide breastfeeding and childcare facilities as needed or where required by law
- Employers do not demote, reduce wages, or terminate a woman worker because she is pregnant, immediately before maternity leave, during maternity leave or after returning from maternity leave
- Employers do not reduce salaries from pregnant workers for taking leave for prenatal medical checks throughout pregnancy
- Employers allow workers to take additional leave after the maternity leave allowance for that country, if allowed by law
- Pregnant women who work while standing are provided with chairs near their workstations for rest breaks
- Employers allow pregnant women to rest for half-an-hour every four hours of work and do not assign pregnant women in areas with hazardous working conditions

*Support for Special Needs*

- Employers are aware of women’s special needs, particularly after child-birth, and provide them with benefits and facilities for meeting those needs
- Employers are aware of vulnerable workers with special needs (e.g. elderly workers, disabled workers, pregnant workers, etc.) and provide proper support including but not limited to lighter work, proper breaks, and flexible time options

Pregnancy testing should not be a condition for employment, nor should it be demanded from workers.

**Best Practices**

- ✓ Employers have a job performance evaluation process that includes data on productivity, absenteeism, work quality and other areas of job performance
- ✓ Employers provide maternity and paternity leave benefits if not defined by local law
- ✓ Employers set goals on gender parity to increase female representation in management
- ✓ Employers put in place some form of empowerment program, such as financial education, life skills or professional development training

Employers must not discriminate, meaning they do not implement factory policies or practices that favor one group of workers over another.

**1d. Harassment or Abuse, including Gender-Based Violence & Harassment (GBVH)**

**Code of Conduct Principle**  
 Workers must be treated with respect and dignity. No worker shall be subject to humiliating or corporal punishment, and the workplace must be free from all forms of physical, sexual, psychological, or verbal punishment, coercion, intimidation, harassment or abuse. [ILO Convention 190]

**Requirements**

*No Harassment & Abuse*

- Employers do not use threat of violence, rude or abusive language, physical abuse, lewd remarks, sexual harassment, corporal punishment, psychological or verbal abuse, or any other form of harassment or abuse against workers
- Employers have clear, written anti-harassment or abuse policies, and make them easily accessible to all workers
- Physical security searches are applied equally to all workers and are performed in the open by authorized personnel who are of the same gender as the worker and with respect for the individual
- Employers ensure workers are trained on their rights, the meaning of harassment and how to report incidents or concerns
- Employers provide workers with a description of the remediation measures that outline the rights of alleged victims, witnesses, and perpetrators

According to the **ILO**, Gender Based Violence and Harassment (GBVH) is “violence and harassment directed at persons because of their sex or gender, or affecting persons of a particular sex or gender disproportionately, and includes sexual harassment.” VS&Co believes elimination of and mitigation of risks leading to GBVH is key to advancing human rights globally. We strive to provide a safe environment for all associates, in all operations throughout our business and have developed specific requirements for our suppliers and their factories, sub-suppliers and subcontractors. “Women who suffer multiple forms of discrimination face a higher risk of violence and are more vulnerable to its consequences,” according to research by the **United Nations**.

**No Gender-Based Violence and Harassment (GBVH)**

- Employers provide a working environment that is equitable, inclusive, respectful, safe and free from GBVH
- GBVH does not occur in any work-related setting, including but not limited to:
  1. Workplace, including public and private spaces where work activities take place
  2. Breakrooms, canteens, sanitary, washing and changing facilities
  3. Work-related communications, including those enabled by information and communication technologies (e.g. instant messaging, social media, texts, etc.)
  4. Dormitories, or employer-provided accommodation
  5. Commuting to and from work on employer-sponsored transportation
- Employers do not allow harassment directed at persons based on sex or gender, or treat workers disproportionately because of their sex or gender
- Employers have clear policies and procedures in place for the rights and responsibilities of all employees, including workers and management, for GBVH prevention and remediation
- Employers provide training or implement programs related to gender-based violence and harassment to all employees, including those responsible for receiving, responding to and investigating complaints

- Employers provide information on support and remedies available to workers who raise grievances related to GBVH, as well as resources to victims and survivors (e.g. assistance programs to change work arrangements, allowing leave, providing counseling, etc.)
- Employers partner with a consultant or independent organization that is an expert in GBVH to raise awareness for management and workers
- Employers provide education on what constitutes harassment, worker rights, and reporting procedures

We require all factories to maintain anonymous grievance mechanisms, supported by clear non-retaliation expectations, to form the baseline for how workers can safely raise concerns confidentially. Over time, these efforts aim to strengthen transparency, trust, and shared responsibility for improving workplace conditions, while facilitating early resolution and reducing the likelihood of more severe violations, especially as it relates to harassment & abuse.

**Best Practices**

- ✓ Employers provide an independent and anonymous channel for workers to report issues related to harassment and abuse, ensuring confidentiality and protection from retaliation
- ✓ Employers have a comprehensive GBVH prevention and remediation plan
- ✓ Additional information on best practices can be found in the ILO’s **Violence and Harassment at Work: A Practical Guide for Employers**
- ✓ Factory establishes a civility policy that outlines expectations for behavior in the workplace and the community, promoting a culture of respect and safety

**GBVH covers a range of unacceptable and unwelcomed actions and behaviors, that can cause offense, humiliation, or other physical or psychological injury or harm to an individual. Examples of prohibited conducts and behaviors:**

Physical Violence	<ul style="list-style-type: none"> <li>• Pushing, grabbing, shoving, tripping, slapping, biting, scratching, etc.</li> <li>• Throwing an object</li> </ul>
Psychological violence, acts that inflict mental harm and harassment	<ul style="list-style-type: none"> <li>• Bullying, yelling, threatening, insulting, offensive language, public humiliation, etc.</li> <li>• Making fun of someone because of their sexuality, gender identity, race, ethnicity, culture, disability, caste, etc.</li> <li>• Changing work hours, giving unreasonable tasks or deadlines, to inconvenience a person</li> <li>• Abusive behavior targeting a vulnerable worker to resign prior to receiving due benefits</li> </ul>
Sexual violence and harassment	<ul style="list-style-type: none"> <li>• Sexual assault, rape, indecent exposure, stalking or obscene communication</li> <li>• Unwelcomed physical contact</li> <li>• Sexual comments</li> <li>• Repeatedly asking a co-worker to spend time together despite being rebuffed</li> <li>• Asking for sexual favors in exchange for a promise job or promotion</li> </ul>

\*Source: ILO’s **Violence and Harassment at Work: A Practical Guide for Employers**

GBVH relates to the gender of both victim and perpetrator and encompasses all forms of violence, which may include, but is not limited to:

- a) violence directed against a woman because she is a woman
- b) social expectations and social positions based on gender
- c) discrimination or violence for not conforming to a socially accepted gender role

**IMPORTANT FACTS:**  
 According to the **World Health Organization**, more than one in three women have experienced some form of violence during their lifetime. Since the figure excludes sexual harassment, it means the proportion of women experiencing GBVH is likely to be higher.

Additionally, GBVH risks tend to be higher in regions where temporary, informal and/or migrant workers are needed, based on guidance by the **International Finance Corporation**.

*Discipline Practices*

- Discipline rules and practices are in compliance with local law and are communicated to all workers in writing and verbally
- Employers do not use monetary fines as a form of discipline
- All disciplinary actions are recorded

*Grievance Mechanisms*

- An accessible and effective grievance mechanism is available for all workers in their preferred language(s) for the factory region
- Employers establish a transparent step-by-step process for workers on what to expect for each of the following actions:
  - Filing a complaint
  - Recording of complaint
  - Investigating a complaint/decision flow process
  - Reporting of complaint
  - Potential remedies and sanctions
  - Follow-up

- Factories develop multiple channels for workers to raise concerns and provide input to management anonymously, including both non-interactive (physical/digital grievance box, website/QR code, email, SMS/Instant Message) and interactive grievance mechanisms (open-door policy, informal feedback sessions, formal meetings with management/roundtables, union/worker representative meetings, hotline)
- Each grievance mechanism protects worker privacy, protects against retribution and allows concerns to be escalated to someone other than direct supervisors
- Factories train workers how to use grievance mechanisms in the preferred language(s) of workers, to report concerns, grievances and potential violations without fear of retaliation or reprisals
- Employers establish written procedures for recording, filing and maintaining all grievances and follow-up discussion of procedures, including corrective actions
- Factories are transparent on the status of each grievance (e.g., grievance received, investigated, resolved, closed, etc.)
- Factories post and maintain records of resolutions to complaints that all workers can access for at least 12 months

The **Doing Business with Respect for Human Rights Guidance**, provides detailed points on what makes a grievance mechanism program effective. A few of the guidance points include but are not limited to:

- **No retaliation:** Ensuring confidence by users that the reporting of issues will not lead to sanctions against the person lodging the report
- **Awareness and Trust:** Low frequency in the use of mechanisms may be due to lack of awareness and trust, which can be countered by possibly engaging a third party to maintain anonymity

**Best Practices**

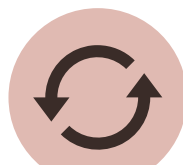
- ✓ Factories have progressive discipline methods to correct a worker's behavior toward becoming a productive member of the company. The disciplinary procedure should include:
  1. Verbal warning
  2. First written warning
  3. Second written warning
  4. Dismissal
- ✓ Factories form grievance committees with worker representatives where applicable
- ✓ Factories track, collect and screen data for all grievances, complaints and resolutions based on gender of workers
- ✓ Factories have remediation and follow-up processes that are sensitive to the needs of workers (e.g., based on religion, gender, culture, etc.), and can accommodate follow-up in a manner appropriate to the situation (e.g., if a female worker feels more comfortable speaking to a female supervisor)
- ✓ Factories have clear reporting mechanisms and train managers and supervisors on workplace ethics and respectful behavior in alignment with internal grievance mechanisms policies
- ✓ Factories monitor the presence and effectiveness of grievance mechanisms in subcontracted or upstream facilities that are not in scope for VS&Co audits at this time
- ✓ Grievance Mechanisms should not only be accessible to all factory workers, but also be accessible in the appropriate format to external individuals or communities who may be adversely impacted by the factory operations

GRIEVANCE MECHANISMS	
Non-Interactive	Interactive
Physical/Digital Grievance Box	An Open Door Policy
Website/QR Code	Informal Feedback Sessions
Email	Formal Meetings with Management/Roundtables
SMS/Instant Message	Union/Worker Representative Meetings
	Hotline

## Eight Criteria for Effective Grievance Mechanisms



Equitable



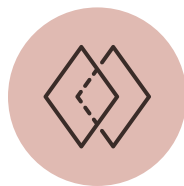
Predictable



Accessible



Legitimate



Transparent



Rights Compatible



A Source of Continuous Learning



Based on Engagement & Dialogue

Information from the [United Nations Guiding Principles](#)

### 1e. Freedom of Association, Right to Organize & Collective Bargaining

#### Code of Conduct Principle

Workers' rights to freedom of association and collective bargaining must be respected, as well as rights to refrain from participating in organizations of their choosing. Facilities must not interfere with, harass or intimidate workers who lawfully and peacefully associate, organize or bargain collectively. [ILO Conventions 87, 98, 135 and 154]

#### Requirements

##### Workers' Rights of Association & Bargaining

- All workers are free to form/join a trade union of their choosing or choose not to belong to a union
- Employers do not discriminate or terminate those who choose to form or join unions, who participate in union activities, or choose not to belong to a union
- Employers are open to cooperation with union representatives
- Employers do not interfere with workers' organizations, including acts which are designed to establish or promote the domination, financing or control of workers' organizations

##### Freedom of Association/Worker Committee

- In countries where the law heavily restricts freedom of association and collective bargaining, factories facilitate alternative means to establish worker representation, such as worker committees consisting entirely of workers and not management
- Records of meetings, including minutes and agendas with the union or worker committee, are on file and available for review
- Employers provide private meeting space at the workplace for unions (where legally recognized) or worker committees to host their meetings

##### Union Fees

- Factories do not deduct union membership dues, fees or fines from workers' wages without acknowledgment from the worker, consistent with local law

#### Best Practices

- ✓ Employers promote social dialogue in factories to foster open communication, build mutual trust, and harmonize industrial relations between workers and management; this includes regular meetings, grievance committee discussions, and collaboration on workplace improvements
- ✓ Employers provide training or programs related to factory worker empowerment, such as continuous improvement programs, paying premiums, or education on communication/facilitating dialogue between workers and management

All workers are free to form/join a trade union of their choosing or choose not to belong to a union.

### 1f. Wages & Benefits

#### Code of Conduct Principle

Employers must compensate workers with at least the minimum wage prescribed by local law, the prevailing industry wage or the wage negotiated in a collective bargaining agreement, whichever is higher. Employers shall compensate all overtime work at a premium rate and provide benefits as stipulated by local laws. Suppliers should strive to pay a wage sufficient to meet workers' basic needs and provide some discretionary income. Illegal or disciplinary deductions are not permitted. [ILO Conventions 1, 95 and 131]

#### Requirements

##### Basic Pay

- All workers, including contract/agent workers, are paid the legal minimum wage, prevailing industry wage, wages based on a collective bargaining agreement (CBA), or wages based on a contractual agreement, whichever is higher
- If workers are paid by piece rate wage instead of hourly rate, the worker receives a wage equal to or above the legal minimum wage, without the use of overtime

### Overtime Pay

- Overtime premiums follow local law or rates set forth by a CBA, whichever is higher
- Overtime wages are paid for all time legally defined to be over regular working hours

Minimum wage, overtime premiums, and benefits meet or exceed legal requirements and must be paid in a timely manner according to local laws.

### Payment of Wages

- Pay date follows local law
- When no time limits are defined by law, compensation is paid at least every 30 days
- Employers pay workers through digital payments
- Employers ensure workers' bank account information is up to date

### Deposits, Deductions or Fines

- Employers do not hold deposits in any form for any reason
- Any deductions follow local law or a legal CBA
- Illegal or disciplinary deductions are not permitted
- Employers do not impose fees on workers in any form for any reason, including but not limited to fees for tools or other items required for their job

### Benefits

- All workers, including trainees, are provided benefits in accordance with local law or as set forth by a CBA, whichever is higher
- Benefits include, but are not limited to social insurance, entitled leave and holidays
- Benefits are paid during work stoppages, if any take place, as required by law
- The facility correctly and accurately calculates legal withholdings (e.g., taxes, social security, pension, or healthcare from worker wages) and files these with appropriate government authorities in a timely manner as required by law

- Employers share information on all related legal withholdings with workers

### Records & Communication

- All pay records are complete, accurate and made available upon request
- All related payment records clearly indicate the pay period covered, the date workers are paid and acknowledged by workers
- Employers provide workers a comprehensive wage statement, which includes all hours worked, basic wage or piece rate earned per day, overtime premiums, bonuses, allowances, benefits and legal or contractual deductions
- Employers communicate to workers the content of wage statements and train them on the calculations in their preferred language
- Any variations to the normal payroll schedule or wage statement are communicated to workers in their preferred language and documented with worker acknowledgment
- All workers are provided with a mechanism to dispute any wage discrepancies

Employers are expected to communicate to workers the content of wage statements and train them on the calculations in their preferred language.

### Best Practices

- ✓ Employers strive to pay workers a wage that meets the basic needs of the workers and their families, with some discretionary income
- ✓ A fair compensation system is in place according to workers' skill, experience, seniority and qualifications
- ✓ Employers regularly assess and adjust wages and benefits to reflect the cost of living, industry standards and basic needs
- ✓ Factories have a system in place to enhance efficiencies, cost savings and apply a portion of the savings towards improving worker wages
- ✓ Workers are trained on how digital payments work in the workers' preferred language

## 1g. Working Hours

### Code of Conduct Principle

Overtime must be limited to a level consistent with humane and productive working conditions. Workers shall not work more than 48 regular hours (or lower if required by local laws or local industry standards) and shall not exceed 60 hours a week on a regularly scheduled basis. Workers must be given at least one day off in seven. All overtime must be voluntary. Workers must be provided with adequate breaks as legally required. [ILO Conventions 1, 14 and 30]

### Requirements

#### Working Hours

- Regular and overtime hours follow local law
- Regular weekly working hours are not more than 48 hours and do not exceed more than 60 hours including overtime hours
- Reasonable meal and rest breaks comply with local laws
- Employers have policies with defined procedures and approval processes for determining overtime and securing worker consent
- Employers obtain signed consent from workers when a shift change will take place (e.g., day to night with specifics of new start and end times), at least 48 hours in advance or according to local law, whichever is more stringent
- Employers provide training when shift changes occur if workers will work in a different department that requires new skills
- Employers implement a clear and transparent work scheduling system to inform workers of their shifts and expected working hours in advance, in order for workers to have an opportunity to plan ahead and/or decline the request

#### Consecutive Days Worked

- Workers are provided at least one day off in seven
- A day off is provided and is at least 24 hours of continuous rest
- Employers generally provide a day of rest that is scheduled on the same day of the week every week, and provide adequate notice when the rest day changes, in order for workers to plan ahead for that day

*Time Attendance Records*

- Records are complete and accurate for all workers, including contract/ agent workers, for at least 12 months or longer if required by law
- All hours worked are tracked to ensure correct payment of the legal minimum wage and overtime premiums
- Workers record their own hours, including start and stop times, and have access to their attendance records upon request
- Employers conduct regular internal assessments to ensure the attendance tracking system is working as designed and all working hours are accurately recorded

Employers are expected to provide workers at least one day off in seven. Any exceptions must be discussed with IPS.

**Best Practices**

- ✓ Employers have processes in place to assess their production capacity in order to avoid excessive overtime hours
- ✓ Employers have a system to reduce overtime by improving workers' skills through training, mentoring and coaching to improve productivity and reduced rework
- ✓ Employers provide two 10-15 minute breaks during a shift of at least 8 hours, one break during the first half of the shift and one break in the second half of the shift, in addition to the regular meal break at minimum, where there is no local law requirement

**2. Health & Safety in the Workplace**

**2a. Health & Safety**

**Code of Conduct Principle**  
 Employers must provide a clean, safe and healthy work environment and take steps to prevent accidents, illness and injury arising out of or occurring during the course of work. All workers must have access at all times to sanitary facilities, which should be adequate and clean. Workers must be provided at no cost with all the appropriate personal protective equipment. Where dormitories and canteens are provided to workers, the same standards apply. [ILO Convention 155]

**Requirements**

*Evacuation Plan*

- Evacuation plans are available in all workers' preferred language(s), are legible, large enough and have clear direction to an exit
- Exits lead directly to the exterior of buildings where possible

*Fire Extinguishers/Hydrants*

- All fire-fighting equipment, including fire sprinklers/extinguishers/ hydrants, are available, visible, unblocked, in their designated area and properly maintained
- Chemical storage areas have appropriate fire extinguishers, safety signs, ventilation, anti-explosive lights and instructions on handling and disposal of chemicals, with personal protective equipment available for workers
- Training on the proper use of fire equipment is provided to workers responsible for fire safety, where required by local law, with complete training records kept on file
- There is clear identification of fire brigade members on production floors

*Fire Alarm System*

- Fire alarm and detection systems are available, visible, unblocked and properly maintained as required by local law and fire safety standards
- A visible and audible fire alarm is installed in all work areas

*Fire Drills*

- Fire drills are conducted at least semi-annually (every six months) with attendance records and photos on file, or more regularly when required by law
- Fire drills cover all shifts, floors and buildings within the whole facility
- Designated emergency assembly points are large enough to accommodate all workers

*Two Fire Exits*

- At least two accessible fire exits are available, unlocked and unblocked
- Emergency exit doors' design and installation meet all legal requirements

*Exit Signs & Emergency Lighting*

- Exit signs are available in all workers' preferred language(s), are legible and visible
- Emergency lighting is functional in all evacuation passageways, staircases and exits

*Passageways, Workstations & Stairways*

- Passageways, workstations and stairways are clear and unobstructed
- Fire routes lead to safe assembly points without obstruction
- Workstations are accessible for workers with disabilities

*Health Monitoring*

- A system for identifying common illnesses that affect workers is in place and includes analysis of factory clinic health records and sick leave records
- Employers conduct and cover costs for regular occupational health checks for workers as legally required
- There is clear identification of health and safety committee members on production floors

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*Drinking Water*

- Adequate and clean drinking water is accessible, with testing reports conducted semi-annually (every six months) or based on the frequency required by local law, whichever is more stringent

*Lavatories*

- Clean toilets are available and provide appropriate privacy (stalls with doors)
- Fresh water is accessible for toilet flushing and hand washing, as well as soap for hand washing
- The number of workers per toilet is at a minimum 25 workers per toilet, or fewer if required by law

*First Aid*

- First aid kits are properly stocked and accessible
- First aid equipment is functional, with maintenance records properly filed in proximity of the work area
- First aid training is provided to workers with complete records on file
- Emergency eyewash station and/or showers are provided where corrosive chemicals or high volumes of solvents are handled and used
- Factories with onsite clinic and staff have any necessary licenses up to date and available if required by law
- There is clear identification of first aid leads on production floors

*Personal Protective Equipment (PPE)*

- PPE is distributed based on the results of a comprehensive risk assessment, ensuring that workers are equipped with appropriate protective equipment tailored to the specific hazards of their roles and work environment
- Appropriate and well-fitting PPE is provided with training and enforcement for worker use inclusive of gender and size at no cost to workers

*Electrical & Machine Safety*

- All electrical equipment and machinery are properly grounded, insulated, unblocked and have safety labels in local language where required
- Equipment and machinery inspection logs are maintained
- Electrical wiring is safe and covered
- All equipment/machinery is properly guarded
- Workers are trained on how to use machinery and follow safety procedures
- Machines and equipment have proper emergency stop switches, with lockout/tagout mechanisms where applicable
- Specialized machinery and equipment have all required and up-to-date licenses/permits
- Qualified professionals (electrician, hired or outsourced) maintain electrical system on a regular basis or as needed, based on type of equipment, as required by local law

*Chemical Safety Data Sheet (CSDS)/Material Safety Data Sheet (MSDS)*

- CSDS/MSDS are available in all workers' preferred language(s), either electronically or in hard copy format, and are legible and readily accessible in all areas where workers are performing duties with chemicals
- Safety training is given to workers with complete training records on file

*Chemical Management*

- Chemicals are properly identified and stored
- Chemicals and hazardous substances have secondary containers in place
- Chemical fume detectors (where applicable) are available, functional, properly maintained and monitored
- Workers who handle chemicals and hazardous substances are properly trained
- Proper grounding/bonding equipment and procedures are used in the storage, dispensing and transfer of flammable chemicals and workers are properly trained on their usage
- Factories conduct regular chemical drills (e.g., chemical leakage, accident drill) for all workers handling chemicals or hazardous substances
- Factories maintain a current Chemical Inventory that lists all chemicals utilized with the chemical supplier's name and contact information

- Chemicals and hazardous waste are separated from general waste and are appropriately handled and disposed of as legally required
- Chemicals and hazardous substances are stored in a designated covered area that is equipped with all necessary safety measures and equipment as required by law
- Factories ensure targeted preventative measures are in place for workers exposed to potentially harmful chemicals
- Factories have risk mitigation procedures for workers exposed to potentially harmful chemicals, and have a remediation plan in place should issues arise

*Safety Signs/Labels*

- Safety signs/labels are available in all workers' preferred language(s), are legible and visible

*Certificates/Permits*

- Factories have all appropriate licenses, registrations and permits to perform their current operational activities
- Operator certificates for specialized equipment are valid and available
- Official safety certificates, licenses and inspection records are kept on file as legally required

*Canteen*

- Canteens are clean and accessible at all times and have updated licenses
- Cooks have updated health licenses
- Food preparation, storage and eating areas are clean, safe and hygienic; appropriate precautions are taken to avoid food contamination
- Food preparation is separate from work areas, chemical storage and sleeping areas in dormitories, where applicable

*Working Environment*

- Adequate ventilation and lighting are provided for all workstations
- Air quality, temperature and noise levels are reasonable, maintained and monitored as required by local law and all records are kept on file

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*Building Safety*

- An official construction approval is available for the building
- Buildings are regularly maintained and are in a condition free from visible structural defects (such as but not limited to wall cracks, signs of floor sagging, etc.), and inspected with records on file
- Factories have updated certificates if needed based on building inspections
- Building structures do not exceed the maximum expected loads described by the building’s certificate of occupancy

*Childcare Facilities*

- A childcare facility is available where required by law
- Childcare facilities are separated from production areas and staffed with sufficient and trained caregivers

*Dormitories*

- The dormitory is not to be located in the same building with factory workshops and warehouses
- Reasonable dormitory space (the greater of 2 square meters per person or the space required by local law) is provided for each worker
- Workers are provided with individual storage space with a personal locking mechanism
- Clean toilets are available and provide appropriate privacy (stalls with doors)
- Fresh water is accessible for toilet flushing and hand washing, as well as soap for hand washing
- The number of workers per toilet is at a minimum of 25 workers per toilet or fewer if required by law
- The number of workers per shower is at a minimum of 18 workers per shower or fewer if required by law. Hot water for workers’ cleaning purposes is available
- Workers are segregated by gender in different rooms
- Workers have access to external medical treatment in the event of occupational injury or illness
- Dormitories do not have more than 8 people per room; there are no triple bunks and beds are not directly on the floor

*Regular Health & Safety Reviews*

- Factories monitor workplace temperatures and set heat thresholds
- An occupational health and safety process is in place and includes a committee to ensure compliance with all VS&Co standards
- Records and investigation for all accidents, injuries, fatalities, fires and other emergencies are on file for at least 12 months
- A system for identifying common illnesses that affect workers is in place and includes analysis of factory clinic health records and sick leave records
- Employers ensure all workers receive general communication and training on emergency planning and safe work practices both while at the factory and in the dormitories, where applicable
- Factories implement a Heat Action Plan

Employers must provide a clean, safe and healthy work environment and take steps to prevent accidents, illness and injury arising out of or occurring during the course of work.

**Best Practices**

*Procedures, Policies & Processes*

- ✓ Factories have a procedure in place to monitor accidents resulting in injury, illness or death, inclusive of corrective action (such as paying out life insurance, sick leave, etc.)
- ✓ Factories have a system for identifying, evaluating and minimizing risk from physically demanding work and highly repetitive tasks to prevent work-related injuries or health impacts
- ✓ A risk assessment should be conducted by a health and safety consultant to identify hazards and risk factors; control measures are implemented as a result of the consultation(s)
- ✓ A crisis management plan to support workers during pandemics, natural disasters, etc., is in place
- ✓ Workers are incentivized to adopt and maintain good health and safety practices
- ✓ Factories recognize that a safe and healthy workplace is a fundamental human right at work

- ✓ Factories provide health-related programs for factory workers related to general health and illness prevention (e.g. physical fitness, maternal health, family planning, nutrition, etc.)
- ✓ Factories use cooling technologies and engineering controls to reduce heat stress
- ✓ Factories adjust work-rest schedules and rotate jobs to limit exposure
- ✓ Factories provide hydration stations and adapt PPE as needed
- ✓ Factories train supervisors and workers on heat risks and prevention
- ✓ Factories establish monitoring programs, buddy systems, and healthcare oversight for heat-related illness
- ✓ Regular monitoring of decibel levels in all areas of the factory and the implementation of a hearing loss prevention program by providing ear protection and annual hearing tests when necessary

According to the [ILO](#), heat-related risks for workers are influenced by the presence of high temperatures/humid conditions, wearing protective clothing, or physically demanding tasks. Therefore, factories should continuously monitor and take immediate action during elevated heat-related crises.

*Dormitories*

- ✓ Dormitory ceilings are at least 2.1 meters high

*Other*

- ✓ VS&Co is a member of Cascale (formerly the Sustainable Apparel Coalition [SAC]), a collaborative partner and trusted leader for industry sustainability. The Higg Facility Social & Labor Module (FSLM) is a self-assessment tool that measures social and labor compliance at facilities. Facilities should aim to complete the FSLM tool and share findings with VS&Co through the [Worldly](#) website

## 2b Environment

### Code of Conduct Principle

Facilities should have policies and procedures in place to ensure environmental impacts are reasonably minimized with respect to energy, air emissions, water, waste, hazardous materials and other significant environmental risks. Facilities are expected to make sustainable improvements in environmental performance.

### Requirements

#### Certificates/Permits

- All legally required and updated environmental certificates, permits and licenses are available

#### Procedure for Accidents/Emergency

- Factories have procedures for notifying local environmental and community authorities in the event of accidental discharge or any other environmental emergency
- Factories have a formal process for complying with local and national environmental laws
- Factories have policies and procedures in place to ensure environmental impacts are reasonably minimized with respect to energy, air emissions, water, waste, hazardous materials and other significant environmental risks
- Factories conduct a risk assessment of the impact hazardous substances pose in surrounding ecosystems and identify risk management
- Factories have a business contingency or continuation plan in the event of an emergency

### Best Practices

- ✓ Factories are expected to make sustainable improvements in environmental performance, including annual greenhouse gas reduction targets aligned with the Paris Agreement, including energy efficiency improvements and renewable energy adoption
- ✓ Factories have an annual plan to reduce hazardous waste generation and discharge

- ✓ Factories should assess climate-related risks, such as extreme weather events, and implement mitigation strategies
- ✓ Factories should assess how climate-related risks affect women in local communities and prioritize actions that mitigate these impacts
- ✓ Factories track and measure – at least annually – the following (if applicable):
  - Energy usage (including energy used on-site [direct], purchased energy [indirect], as well as fuel use for on-site transportation)
  - Water consumption (both quantity and quality)
  - Wastewater discharge (both quantity and quality)
  - Hazardous waste generation (including treatment/disposal methods)
- ✓ Employers provide or facilitate relief efforts and crisis response in the event of environmental disasters in the surrounding area of the facility
- ✓ VS&Co is a member of Cascale (formerly the Sustainable Apparel Coalition [SAC]), a collaborative partner and trusted leader for industry sustainability. The Higg Facility Environmental Module (FEM) is a self-assessment tool that measures environmental performance at facilities. Facilities are required to complete and verify the FEM tool and share findings with VS&Co through the [Worldly](#) website

### DID YOU KNOW?

According to the [World Economic Forum](#), women are disproportionately impacted by climate change due to systemic inequalities that limit access to resources, education, and decision-making power. They are more likely to face food insecurity as agricultural yields decline, be displaced by extreme weather events, and experience health risks due to inadequate healthcare access. Women often carry a greater caregiving burden, intensifying their vulnerability during climate disasters. Additionally, in many regions, limited land ownership and financial barriers restrict women's ability to adapt and recover from climate shocks.

## 3. Open & Honest Communication

### 3a. Transparency & Traceability

### Code of Conduct Principle

Our Company, subcontractors and authorized agents must be given unrestricted access to all workers, production facilities and dormitories, and be granted access to all relevant records related to production facilities and sub-suppliers, whether or not notice is provided in advance.

### Requirements

For the purpose of monitoring compliance with our policies and meeting the expectations of external stakeholders as needed, VS&Co and our subcontractors and agents need to be provided unrestricted access. This includes, but it is not limited to, access to all production facilities, dormitories, all relevant records (including those for temporary workers) and workers/staff (when applicable for interviews).

### Transparency Guidelines

VS&Co expects that business partners operate with honesty and accountability related to business transactions and the fair treatment of workers. VS&Co recognizes that suppliers may face challenges meeting some compliance standards and is committed to partnering with honest suppliers to improve their workplaces over a period of time. For supply chain transparency, substantiated supporting documents and open communication are a requirement for sustaining the IPS and supplier relationship, which also enables identifying actual areas for improvement.

For all communication with IPS and its representatives, the following practices must occur:

- Only accurate and relevant information should be shared (false documentation should not exist or be submitted; key data should not be excluded)

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- During an audit, all documentation requested should be provided, which includes, but should not be limited to:
  - Payroll records
  - Attendance records
  - Worker files
  - Employment contracts
  - Staffing agency contracts
  - Benefit/Incentive records
- All documentation required for an audit must be kept on file for at least two years (unless approved by IPS for a different specified amount)
- All responses to requests should be provided in the requested timeframe
- Top management is expected to be committed to transparency
- Policies, guidelines and systems should be developed to drive internal commitment to transparency
- Organizational resources should be structured to support transparency in all scenarios

Lack of transparency with IPS during the audit process will result in the factory being categorized as a “higher risk” site and will result in additional corrective action work. Demonstrating transparency during the audit may expose some deficiencies, but all remediation will be isolated to those identified issues.

### Traceability Guidelines

Traceability is a critical expectation for VS&Co business partners. All supply chain partners should actively maintain, or be able to request from their suppliers, the following data elements/documents for production and sourcing performed for VS&Co purchase orders:

- Company profile
  1. Company profile with owner information
  2. Number of employees and employment contracts
  3. Number of machines and production capacity
  4. Normal turnaround time from receipt of customer order
  5. Company policy and procedure on social compliance (specifically forced labor, recruitment, harassment and conflict resolution)
  6. Supplier Code of Conduct requirement
- Supplier/sub-supplier lists and profiles
  1. Supplier profile with owner information and business license
  2. Number of employees
  3. Number of machines and production capacity
  4. Production capability
  5. Third-party audit reports
  6. For natural fibers, information about the farm as well as worker contracts and farm policies may be required
- Production information
  1. Bill of material
  2. Tech pack outlining consumption rates
  3. Special processes and finishing that will be performed

- Material sourcing information
  1. Purchase orders
  2. Purchasing contract with upstream/downstream suppliers
  3. Commercial invoice and payment records
  4. Delivery notes
  5. Packing list
  6. Certificate of origin
  7. Bill of lading and/or import declaration for shipment from raw material supplier
  8. Affidavit from third party as to the origin of material (e.g., USDA certificate for U.S. Cotton)
  9. Customs Declaration Support
- Production records
  1. Flowchart or narrative of production processes performed
  2. Daily production records for each process
  3. Transfer records from one production process to the next
  4. Support for any processes that were sub-contracted out
- Shipping records
  1. Support for packing
  2. Import and export documentation such as customs clearance
  3. Support for any foreign inland freight paid by the factory/vendor for transport to the port of export
  4. Certificate of origin (if applicable)
  5. In-warehouse receipt record

*Documentation provided should:*

- Have consistent purchase order and style reference numbers at each supply chain tier
- Be translated into English at least at the header level or provide a template outlining translations

VS&Co reserves the right to request support documentation for production and the sourcing of raw materials used to support traceability and chain of custody of VS&Co orders.

To date, this information has been provided through email or via shared file locations. IPS and the VS&Co Environmental, Social & Governance (ESG) teams will now be asking that this information be submitted through either TrusTrace or Textile Genesis platforms. Textile Genesis will be used by the ESG team to monitor traceability for claims made for VS&Co direct sourced cotton and preferred fibers. TrusTrace will be used by IPS for all other cotton production orders to verify compliance with the VS&Co Cotton Policy and ensure suppliers can provide complete support documentation should a request be received from a government agency.

Suppliers will receive training on both systems and will be required to attach all necessary documentation to the purchase orders for requests issued to them in either TrusTrace or Textile Genesis.

The requirements of transparency and traceability benefit each business partner by supporting stability within their organization, reducing non-compliant events and creating a competitive advantage over suppliers who do not operate within these guidelines.

Suppliers at all tier levels are responsible for maintaining complete and accurate sourcing and production records to demonstrate that VS&Co products were not made using forced labor. Documentation should have clear and consistent reference numbers to show chain of custody of raw materials and work in progress production throughout the supply chain. These documents are required to be readily available upon request either by VS&Co for internal review or a formal request from a government agency.

**3b. Subcontracting**

**Code of Conduct Principle**  
 We do not allow unauthorized subcontracting and require all suppliers to formally request the use of new facilities and subcontractors. Suppliers, sub-suppliers and subcontractors must not use any form of home working arrangement for the manufacturing of our products.

**Requirements**

Unauthorized subcontracting is not permitted. Unauthorized subcontracting is where the origin-conferring step of production has been contracted to a facility not listed on the active purchase order (that factory would be considered to be the “subcontractor”). The origin conferring step is the production step that changes the raw materials into a form that most resembles the finished product and occurs prior to any finishing work. Suppliers must formally request the addition of new facilities and subcontractors when changing production from the original location the purchase order was written to.

A change in production locations for orders may be authorized when each of the following steps are taken to ensure proper compliance verification and accuracy for all U.S. Customs declarations and product traceability:

- Communicate with VS&Co brand partners for written approval to move a purchase order to a different factory
- IPS must be alerted of any NEW factories and the location must be submitted to IPS for processing the set-up in TrusTrace ([see Section I](#))
  - If a new factory is planned for production, no production or movement of raw materials may occur until IPS has confirmed written authorization to approve the factory
- An updated purchase order must be issued identifying the accurate factory where the origin-conferring step is completed
- All agreements with subcontractors and records of payment transactions between involved parties must be maintained and made available to IPS or authorized agents upon request

- Origin labels must correctly include the factory ID of the facility that completed the origin-conferring production
- Shipping documents must name the accurate manufacturer of the item
- All authorized subcontracting facilities MUST meet the same compliance standards as any regularly utilized partner factory

If all the requirements noted are not taken and unauthorized subcontracting is detected, IPS will report the incident to brand leadership and treat the situation as a Supplier Code of Conduct violation. Unauthorized subcontracting will result in a warning letter being issued, potentially a monetary penalty issued, and it may lead to loss of business for the factory and supplier involved. If the factory remains active it will undergo intense factory monitoring which may or may not include unannounced audits.

For any questions related to the origin-conferring process and determining which subcontractor or factory to submit to IPS for approval, please contact VS&Co brand partners and IPS, which will redirect the questions to the Customs department to determine the process to follow.

### 3c. Anti-Corruption/Anti-Bribery

#### Code of Conduct Principle

Suppliers must comply with all applicable anti-corruption and anti-bribery laws, rules and regulations.

#### Requirements

VS&Co is committed to engaging in honest and ethical business practices and expects the same for all business partners. Suppliers must follow all applicable local laws, anti-corruption laws and anti-bribery laws. VS&Co does not tolerate any form of unethical behavior, especially the offering, giving, authorizing, accepting, receiving, requesting or promising of a bribe or anything of value with the intent to improperly influence someone or gain an improper advantage.

#### Anti-corruption Laws

- Anti-corruption laws prohibit activities or exchanges that are intended to persuade or influence officials or VS&Co associates to act for an individual's/business' benefit, regardless of local practice or custom, even if refusing to do so will disadvantage VS&Co
- The term "official(s)" can be inclusive of:
  - Government employee (international and domestic)
  - Officer or employee of a public international organization
  - Person acting in an official role or on behalf of a government, department, agency or public international organization
  - Political party, political party official or candidate for political office
  - Family member(s) of persons described above

#### ANTI-BRIBERY & IMPROPER INFLUENCE POLICY

VS&Co does not tolerate offering, giving, authorizing, accepting, receiving, requesting or promising of a bribe or anything of value with intent to improperly influence someone or gain an improper advantage. Anything of value is defined as:

Cash	✓
Cash Equivalents (Gift Certificates, Discounts etc.)	✓
Loans	✓
Gifts	✓
Entertainment	✓
Meals	✓
Transportation	✓
Lodging	✓
Favors	✓
Job Offers	✓
Business Opportunities	✓
Facilitation Payments*	✓

\*Payments or other offerings for non- authorized fees claimed to speed up official actions



# VULNERABLE WORKERS

VS&Co  
VICTORIA'S SECRET & CO.

We require our suppliers to comply with all Supplier Code of Conduct standards as specified in the previous section, particularly as it applies to vulnerable workers.

Workers considered ‘vulnerable workers’ may be more easily at risk of exploitation, discrimination, underpayment, and abuse. Groups that tend to be particularly at risk in certain manufacturing settings are women, children, young workers, foreign migrant workers, those with minimal education levels, and those who depend entirely on their work for their livelihood and therefore have few options for work elsewhere.

The vulnerability of workers in a given country is influenced by several factors, including economic conditions, prevalence of discrimination, displacement due to natural disasters and migration, among other factors. In some instances, based on the type of work performed, some workers may be more at risk, such as pregnant women or young workers, especially when performing tasks in areas with greater exposure to potential health risks (e.g., handling strong chemicals).

## 1. Women Workers

Women are an important part of VS&Co’s supply chain, and we believe they deserve equal opportunities. Gender is an important consideration when conducting human rights due diligence. VS&Co is committed to respecting women’s rights as per the **ILO’s mandate on gender equality** to promote equality between all women and men in the world of work. The mandate is grounded in ILO Conventions of relevance to gender equality — especially the four key equality Conventions — which are the Discrimination (Employment and Occupation) Convention, Equal Remuneration Convention, Workers with Family Responsibilities Convention, and the Maternity Protection Convention. The following highlights the requirements that should be applied with special attention to women.

### Gender Equality

#### Requirements

- Women and men receive equal pay for work of equal value, equal evaluation of the quality of their work assignment, promotion, and equal opportunities to fill open positions
- Employers provide training and tools related to discrimination awareness, particularly as it relates to gender equality, gender-based violence, and health disparities
- Pregnancy testing should not be a condition for employment, nor should it be demanded from workers
- Workers are not forced or pressured to use contraception

### Special Needs Related to Pregnancy

#### Requirements

- Employers are aware of women’s special needs, particularly after childbirth, and provide them with benefits and facilities for meeting those needs
- Employers do not demote, reduce wages, or terminate a woman worker because she is pregnant, immediately before maternity leave, during maternity leave or after returning from maternity leave
- Employers do not reduce salaries from pregnant workers for taking leave for prenatal medical checks throughout pregnancy
- Pregnant women who work while standing are provided with chairs near their workstations for rest breaks
- Employers allow pregnant women to take breaks or shorten their daily work hours
- Employers comply with overtime limits for pregnant women or allow them to have rest for half-an-hour every four hours of work, and do not assign them in areas with hazardous working conditions
- Employers provide breastfeeding and childcare facilities as needed or where required by law
- Employers allow workers to take additional leave after the legally mandated maternity leave period, if allowed by law

Gender equality means women and men receive equal pay for work of equal value, equal evaluation of the quality of their work and have equal opportunities for promotions and open positions.

### Sexual Harassment

Sexual harassment is defined as unwanted unacceptable, inappropriate and offensive conduct of a sexual nature, verbal or physical advances, or sexually derogatory/discriminatory statements or acts.

Requirements for vulnerable workers:

- Employers treat all women workers with respect and dignity
- Employers do not subject women workers to corporal punishment, physical, sexual, psychological, or verbal harassment or abuse

According to the **ILO**, sexual harassment is any behaviour of a sexual nature that affects the dignity of women and men, which is considered as unwanted, unacceptable, inappropriate and offensive to the recipient, and that creates an intimidating, hostile, unstable or offensive work environment.

## 2. Foreign Migrant Workers

Foreign migrant workers are workers who travel across country borders to obtain employment and are often subject to modern slavery. Factories that employ foreign migrant workers are closely monitored to ensure workers are treated in accordance with the law, no worker pays for their job or incurs a debt related to the recruitment process, workers retain control of their travel documents, workers have full freedom of movement and workers are informed of the basic terms of their employment before leaving their home country/region.

## Debt Bondage

### Requirements

- Employers do not use irregular, delayed, deferred or non-payment of wages as a means to bind workers to employment
- Employers do not force workers to work in order to repay a debt
- Recruitment fees or deposits are not charged to workers, inclusive of passport fees, fees for travel visas, health checks, employment registration, work permit, agency/management fees or referral fees
- Workers retain original copies of personal documents (i.e., birth certificates, passports, work permits, residence cards, school certificates, labor contracts and national identity cards, etc.)
- Employers are responsible for conducting thorough due diligence on all labor agents used in the recruitment and employment of foreign migrant workers
- Labor contracts meet all legal requirements, and a copy is shared with workers in their preferred language before leaving their country of origin
- Workers do not pay a fee or deposit to secure a job
- Employers are responsible for all fees associated with employment agencies
- Employers ensure workers have full control of their bank account(s) if they are paid by direct deposit into a bank

VS&Co will only engage with factories that are fully meeting our standards prior to an order being placed and are complying with the Employer Pays Principle. We continuously enforce the Employer Pays Principle to ensure factories producing for us do not charge recruitment fees to workers or use debt bondage or irregular, delayed, deferred or non-payment of wages, through a focused Foreign Migrant Worker risk assessment tool.

## 3. Authorized Young Workers

- Authorized young workers are registered with the local labor bureau where required by law
- Authorized young workers have their contract(s) signed by a parent or guardian as required by law
- Employers protect authorized young workers from working in hazardous areas or areas that could pose a danger to their development
- Employers adhere to all local regulations regarding working hour restrictions for young workers, including regular hours, night hours, and overtime hours
- Authorized young workers have access to proper health examinations as required by local laws

## 4. Child Labor

- Employers are aware that child labor — in situations where workers are unauthorized underage workers and/or are under the age of the local minimum legal working age or ILO standard (whichever is higher) — is strictly prohibited and goes against VS&CO's Supplier Code of Conduct standards as well as international regulations
- Employers require at least two forms of age/identity documents, preferably ones that have a photo ID, that are checked to confirm workers' age.

## 5. Other Workers

- Employers are aware of vulnerable workers with special needs (e.g., elderly workers, disabled workers, pregnant workers, etc.) and provide proper support, including, but not limited to, lighter work, proper breaks and flexible time options
- Employers provide management with training and offer tools specifically for vulnerable workers, such as accessible workstations or private breastfeeding/pumping space at the facility
- Employers are aware of migrant workers within a country (excluding executives, management, office staff, technical experts, etc.)
- Employers are aware that workers in impoverished regions are generally vulnerable workers and that their vulnerability can also be shaped by the state of local public services, compliance systems, bargaining rights and the poverty line

The risk of child labor is prevalent in the cotton harvesting industry. However, cotton from the USA is harvested mechanically instead of handpicked, reducing the risk of the use of child labor. Find out more about our cotton journey [here](#).

## Worker Wellness

The **International Labour Organization** (ILO) has officially taken the position that a safe and healthy work environment is a fundamental principle and right at work. According to the **World Health Organization** (WHO), healthy, safe and resilient workplaces are defined as places where all people can perform their jobs without getting sick or injured because of their work. They are also places with opportunities for workers to enhance their physical and mental health and social wellbeing.

This means going beyond standard health and safety protocols to ensure workers are empowered to look after their mental and physical health in and out of the workplace. This includes providing ways to enhance wellness, maintain a healthy lifestyle, maintain a healthy workspace to mitigate any adverse impacts of work and mental health initiatives.

To create a supportive work culture, VS&Co encourages our supplier partners to consider implementing the following **best practices** at factories, if they have not already done so, to promote overall wellness and benefits for their workforce:

- Prioritizing wellness and encouraging workers to seek out support and services as needed (e.g., career development, open communications, inclusive culture, safe work environment, employee recognition)
- Developing a comprehensive employee wellness program to ensure workers have the tools they need to promote their physical, mental, emotional, social and financial well-being
- Promoting physical wellness (e.g., micro workouts designed to fit short breaks or onsite exercise, stretching, etc.)
- Prioritizing ergonomic and workspace design (especially providing tools and adaptable workspaces for workers with disabilities or differently abled bodies)
- Offering mental health support (access to mental health training and resources, stress management workshops and confidential counseling)

- Providing preventive health screening and nutrition education (e.g., blood pressure checks, cholesterol checks, biometric screening, promote healthy eating habits and workshops on nutrition, educate workers on the risks of excessive heat, etc.); screening information should be confidential between health provider and workers
- Actively engaging workers in feedback and program development to address unique wellness challenges within manufacturing (use feedback mechanisms and recognize participation and achievements)
- Regularly communicating on wellness programs available through various channels like posters, newsletters, and company intranet
- Ensuring there is leadership buy-in of programs in place and invests in management training of these
- Striving to deploy easy-to-use programs (clear communication, consistency, use of digital tools)

For additional details on best practices and recommendations for program implementation, click [here](#).

Prioritizing the health and well-being of workers not only enhances their quality of life but also contributes significantly to productivity and efficiency.\*  
 \*Source: [Corporate Wellness Magazine](#)

VS&Co strives to work with suppliers that ensure wellness is a top priority for workers at all levels of the supplier’s business. Across the manufacturing industry, wellness initiatives in factories that promote maternal health and tools that empower and support workers with disabilities are being used to create healthy workplaces. VS&Co supports these important objectives. Investing in the long-term health and safety of women workers, given the unique needs and challenges facing women workers, can strengthen worker-employer relationships and create a more stable workforce for suppliers.

Health-related trainings and programs that cover topics like pandemic-related illness precautions, heat stress, physical fitness, nutrition, family planning, sexual and reproductive health, menstrual hygiene, maternal health and other wellness topics are beneficial to workers.



SECTION D

# TRADE COMPLIANCE

VS&Co  
VICTORIA'S SECRET & CO.

## Overview

As an importer, VS&Co is legally responsible to report the accurate country of origin and place of manufacture to U.S. Customs and Border Protection (CBP) for each purchase order we import. To do so, it is imperative that we ensure the factory is capable of making the product, noting the appropriate manufacturer's name and address on commercial shipment documents, and is not subcontracting orders without our explicit approval.

The objective of the Trade Compliance program is to assess the factory's ability to provide complete and accurate documentation to support a product's country of origin and place of manufacture in various stages upon request from CBP. IPS will assess the factory's production process and capacity by observing the factory set up as well as reviewing documentation systems and records.

The supplier must require each of its factories that manufacture all or any part of the goods contracted for VS&Co to maintain production documentation for a period of at least two years (or longer if specified by IPS) following the shipment of goods. Such records are necessary to establish the origin of all goods produced and to satisfy any other regulatory requirement that may rely on manufacturing records.

The factory is expected to maintain evidence of raw materials sourced and received prior to production, production records for each process performed at the factory and commercial shipment documentation reflecting the correct factory name and address.

IPS or the approved third-party auditor has the right to require the supplier or its factories to permit access to any and all records required to conduct origin verifications or capacity monitoring. The supplier agrees that such records will be maintained in a form and at locations that will allow them to provide these records to IPS or our approved third-party auditor in a prompt manner.

## 1. Program Assessment Standards

Our Trade Compliance program has set forth expectations to assess compliance at factories. All factories must meet the following requirements:

- Complete documents which demonstrate the flow of production from raw materials to finished goods (e.g. purchase orders, material planning sheet, material purchase receipt, transfer notes, invoice, internal transfer, production records, export documents, payment records, etc.)
- Accurate information including dates, order numbers, product reference, color, quantity and persons or companies responsible during transfer in the manufacturing process, and authorized signatures
- Linkage between documents through a unique reference number listed on all related documents
- Records must be on file for at least two years

Suppliers and factories are expected to maintain a complete list of material sub-suppliers and subcontractors, and also provide awareness training to all sub-suppliers and subcontractors, on documentation to keep on file to trace down all materials in their supply chain.

## 2. Subcontracting

For our subcontracting requirements, please see the Labor Standards and Workplace Conditions section of the Guidebook ([Section C](#) under Open & Honest Communication → 3b. Subcontracting).

The objective of the Trade Compliance program is to assess the factory's ability to provide complete and accurate documentation to support a product's country of origin and place of manufacture in various stages upon request from CBP.

## 3. Guidelines for Shipping Samples:

As of August 29, 2025, U.S. Customs and Border Protection suspended the use of the De Minimis (Section 321) Program that eliminated duty-free imports for low value shipments from all countries. Applicable duties and tariffs are applied to all VS&Co imports, including samples. Please contact your primary VS&Co department contacts (i.e., team receiving the sample) with questions regarding VS&Co's Shipping Sample Guidelines. Shipping sample requirements include:

- Correct courier air waybill completion
- Full description, including composition
- Actual value even if sample is not in original condition (mutilated); value should reflect actual cost to produce and not an arbitrary dollar amount
- When shipment contains only mutilated samples, ensure samples are properly mutilated using U.S. Customs criteria
- Manufacturer name and address

In recent years the United States and other countries where VS&Co has a business presence have implemented legislation prohibiting importers from bringing in goods known or presumed to have been produced using forced labor. These laws provide Customs agencies further legal authority to detain or withhold release of merchandise where they believe forced labor exists within any stage within the supply chain.

SECTION E

# SUPPLY CHAIN SECURITY

VS&Co  
VICTORIA'S SECRET & CO.

## Overview

Supply chain security is a critical function for supporting international trade and promoting safety throughout the VS&Co supply chain. The Customs Trade Partnership Against Terrorism (CTPAT) program is a partnership between U.S. Customs and Border Protection (CBP) and the trade community aimed at achieving a maximized level of security for the movement of product. To achieve this goal, CTPAT created a common set of criteria that manufacturers and importers must meet or exceed when shipping product from origin to a final destination.

VS&Co is dedicated to the CTPAT program and maintains a Tier 3 level importer status. The Tier 3 status represents a supply chain that exceeds the established criteria and challenges each of their partners to also go beyond the basic criteria. As a result of this effort, our Supply Chain Security program is comprehensive, and the requirements enable our partners to maximize their security efforts in each of their facilities and for all of their business partners.

The U.S. Customs Trade Partnership Against Terrorism (CTPAT) requires all CTPAT Members to have a documented social compliance program in place that, at a minimum, addresses how the company ensures goods imported into the United States were not mined, produced or manufactured, wholly or in part, with prohibited forms of labor, i.e., forced, imprisoned, indentured, or indentured child labor. VS&Co requires all suppliers have policies and procedures in place to ensure that forced labor is not present in the manufacture of goods or during worker recruitment, including the procurement and processing of raw materials and components and the supplier adheres to VS&Co's responsible recruitment requirements.

## 1. Risk Assessment & Review

IPS performs an annual risk assessment of all production facilities to assign a risk level based on country of origin, previous audit results and open source data on country threat levels. Areas reviewed during the risk assessment include, but are not limited to, the following:

- Business allocation percentage (Core vs. Transactional)
- Country of origin
- Mode of transportation
- Previous supply chain security audit results
- Prior reported security breaches
- Potential for terrorist activity in the country of shipment
- Risk of transshipment
- Other socio-economic issues that may increase risk levels

Factories are grouped into the corresponding risk level to determine the scope of supply chain security reviews they will be subjected to, which may include:

- Supply Chain Security Questionnaire to provide information on the policies and procedures in place,
- Performance of a desk review, where support documentation for various CTPAT requirements will be requested without a physical site visit, or
- Performance of a full supply chain security on-site review or submission of completed third-party audit

Per VS&Co's Supplier Code of Conduct, our company, subcontractors, and authorized agents must be given unrestricted access to all workers, production facilities and dormitories, and be granted access to all relevant records related to production facilities, sub-suppliers, as well as sub-contractors, whether or not notice is provided in advance.

This includes information pertaining to supply chain security controls and procedures.

## 2. Program Requirements

Minimum Security Criteria for Foreign Manufacturers are outlined by CBP. The following is a summary of the areas tested during a full on-site supply chain security review and the corresponding criteria.

Foreign manufacturers must meet each of these requirements to be in full compliance and receive the maximum score during a full supply chain security audit. Not all criteria (must vs. should) outlined in the CBP publication will be tested with assigned scoring during an on-site; however, evidence will be required to ensure that a supply chain security program is in place and that controls are created/adapted based on risk. This includes having a management system in place, wherein dedicated individuals are responsible for establishing and testing the controls in place. Section references are based on the areas tested during an internal IPS supply chain security audit.

### Section A: Physical Security

1. Physical barriers, either fencing or other deterrents, must be present to prevent unauthorized access, to both internal and external cargo loading areas and trailer yards (Criteria 9.1 and 9.2)
2. Facility must have limited access points that are staffed/monitored with inspections are performed in accordance with local labor laws (Criteria 9.4)
3. Separate parking areas and private passenger vehicles should be prohibited in cargo handling, storage areas or conveyances (Criteria 9.5)
4. Adequate lighting is required inside and outside facility, especially in secure areas (Criteria 9.6)
5. Facility should utilize an alarm system or CCTV cameras to monitor facility, to alert and security/management of any unauthorized access to the premises and sensitive areas, especially key areas pertaining to the import/export process. If cameras are used, they must be positioned to cover all areas that pertain to the import/export process, recorded 24/7, and should have a notification feature when cameras and recording features are not operational. (Criteria 9.7, 9.12, 9.13 and 9.14)
6. Alarm and CCTV camera system must be physically secure from unauthorized access and should be configured with an alternative power source in the event of a loss of direct power (Criteria 9.10 and 9.11)

- Designated security personnel or security system must monitor all high-risk areas for cargo handling and container loading, with documented procedures, regular reviews and controlled access rights; records should be maintained for six months (Criteria 9.8, 9.10, 9.12 and 9.15)
- Ensure there are written policies and procedures for security personnel and that they have a reliable means of communication to report any issues (Criteria 10.10)
- CCTV cameras should be recorded for a sufficient amount of time to facilitate an investigation should an issue be discovered upon importation to the United States; VS&Co requires recordings to be kept for at least three months (Criteria 9.16)
- Records of any inspection, testing, repair work or new installation of security systems or cameras must be maintained for a period of six months (Criteria 9.15)
- Procedures must be in place for the issuance and recordation of physical keys to the facility, with a key log (Criteria 10.1)

### **Section B: Physical Access Controls**

- Facility should have a written policy for the issuance and retrieval of identification badges to/from permanent and temporary workers and controls in place to limit system and facility access based on job description (Criteria 10.1)
- Facility must have a written procedure for employees who leave the company, which includes the recovery of badges and termination of any system access; records must be maintained for six months (Criteria 10.1)
- Workers must show badges for access to facility and have them visible while in the building (Criteria 10.1)
- Written policy for what can be brought into the facility, including a screening process
- Visitors and contractors are required to show a photo ID with a log being kept for a period of six months indicating time of arrival/departure and company point of contact (Criteria 10.2)
- Visitors must be issued a badge with a tracking number, and badges must be recorded as returned upon departure from the facility (Criteria 10.2)

- Visitors must be escorted while on the premises (Criteria 10.2)
- All vehicles are stopped and inspected prior to entering the facility, with a log being kept for a period of six months (Criteria 10.4)
- All drivers for inbound and outbound cargo must be positively identified with government issued identification and supporting paperwork (Criteria 10.3 and 10.4). A log must be kept indicating:
  - Name
  - Date and time of arrival/departure
  - Employer
  - Truck Number
  - Trailer Number
  - Seal number affixed at time of departure
- Policy in place for challenging unauthorized persons, with training provided to all workers (Criteria 7.24)

### **Section C: Personnel Security**

- Pre-employment screenings include a criminal history check (if legally possible) for all employees (both temporary and full time) as well as any third-party contractors. Employees in key positions in security or container loading should have periodic checks performed to ensure they have not been involved in any criminal activity after the date of hire (Criteria 11.1 and 11.2)

Minimum security requirements must be followed for all employees and contractors that are regularly at the facility and responsible for security or container loading procedures, including background checks.

- Facility must have a written code of conduct outlining expectations of acceptable behavior and provide training to all employees on both facility and customers' codes of conduct, with proper records kept on the trainings (Criteria 11.5)

### **Section D: Education & Training Awareness**

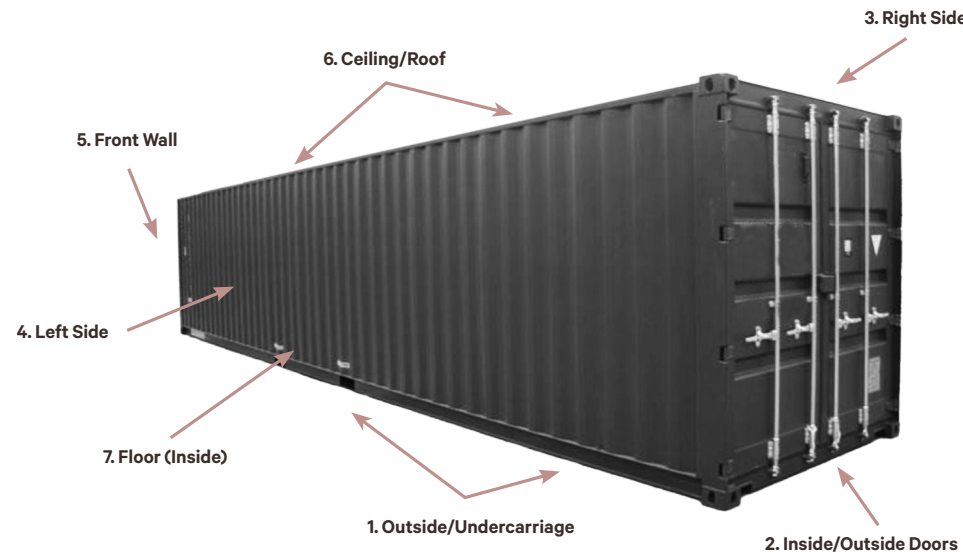
- Facility management should demonstrate their commitment to the security program. The factory should incorporate representatives from all relevant departments into a cross-functional security team (Criteria 1.1 and 1.2)
- Factory must have a knowledgeable point of contact responsible for the supply chain security program and maintain documentation that results of program audits, security related exercises and issues are communicated to leadership (Criteria 1.1, 1.2, 1.3 and 1.4)
- Training for new hires must include an overview of policies for supply chain security, with an attendance log maintained for six months (Criteria 12.1 and 12.2)
- Refresher training is provided on an annual basis, based on function, with records kept (Criteria 12.1)
- Training must include information on how to report security incidents or suspicious activity (Criteria 12.10)
- Security program should include an incentive program to encourage workers to report security issues; this program is communicated to all workers
- Periodic checks of the security program and workers' knowledge of the requirements are in conjunction with training are performed, with complete records, including any corrective action plans, kept for six months (Criteria 12.4)
- Emergency contact information is posted in the factory in all workers' preferred languages

Workers and security personnel should be trained on how to recognize and report suspicious activities as it relates to supply chain security. Signs should be posted throughout the facility directing workers who to contact should a security issue be observed.

### Section E: Security Loading Procedures

1. Facility must have thorough written container loading procedures for identification, storage, inspection and loading of all trailers/containers entering the facility, including agricultural pest inspection (Criteria 5.2)
2. Prior to loading, a 7-point inspection is performed on all containers/ trailers and a 10-point inspection on all tractors for damages or issues with structural integrity; completed inspection reports are to be signed and dated by the employee performing the inspection and a witness/ supervisor, with records retained for six months (Criteria 5.3, 5.4, 5.5 and 5.8)

#### 7-Point Container Inspection



3. Procedure for loading and inspection must include an inspection for agricultural pests (insects, eggs, webs, nests) and include compliance with Wood Packaging Materials (WPM) regulations, which is documented on the inspection report (Criteria 5.2, 5.7 and 8.1)
4. Cargo staging area and the immediate surrounding area must be inspected on a regular basis to ensure these areas are free of visible pest contamination (Criteria 7.2)
5. All full container loads leaving the facility must be sealed with a high security bolt seal meeting ISO 17712 requirements (Criteria 6.2 and 6.5)
6. Facility must have documented procedures for the receipt, storage and application of the security seal, including seal integrity using the View, Verify Tug, Twist and Turn (VVTT) process (Criteria 6.1, 6.6 and 6.7)

7. A log must be maintained of all seals received/issued and periodic reconciliations performed between the log and seals on hand (Criteria 6.6)
8. Containers stored on site must be maintained in a controlled area to prevent unauthorized access and monitored by CCTV cameras or security (Criteria 5.1 and 7.1)
9. Digital photographs are taken during stages of the loading process (beginning, middle, end), including the closing of the doors and application of the seal; photographs should be taken that clearly show the container and seal number and should be retained for six months (Criteria 7.5)
10. Factory must ensure bills of lading and/or manifests accurately reflect the information provided to the carrier. Seal numbers are indicated on the shipping documentation and records are retained for six months (Criteria 7.6, 7.7, 7.8 and 7.30)
11. Security procedures must contain escalation policy for reporting any issues with containers/trailers or seals to the supplier and any security incidents relating related to terrorism, narcotics, stowaways, etc.) must be reported to VS&Co immediately upon discovery, with full records (Criteria 5.29 and 7.37)
12. Factory must have documented procedures for validating the pick-up party of loaded containers, including validating driver and supporting documentation (Criteria 10.3)
13. Factory should have documented procedures to show shipments are tracked to the consolidator/port and that an escalation policy exists should any discrepancies or evidence of tampering be found. Support is maintained that any discrepancies or anomalies are investigated and reported promptly. (Criteria 5.14, 7.23 and 7.24)
14. Same procedures must be followed for Loose Container Loads (LCL)

Suppliers are responsible for contacting IPS within 24 hours in the case of a supply chain security breach and must provide a complete report of the initial incident, pending items and a full explanation of the remaining actions that will be taken. Post-incident updates are required to keep IPS informed of the status of pending items and progress of remediation steps implemented as a result of the breach.

### Section F: Cybersecurity

1. Facility must have a written cybersecurity policy that is reviewed and communicated annually to employees with systems access; records must be kept for six months (Criteria 4.1)
2. Annual cybersecurity training must be provided to employees with systems access (Criteria 12.8)
3. Additional training must be provided to personnel operating and managing security technology systems (Criteria 12.9)
4. Cybersecurity controls need to be in place to prevent/ deter unauthorized access (Criteria 4.2), including:
  - a. Monitoring for unauthorized use or tampering with data (Criteria 4.5)
  - b. Disciplinary action for unauthorized use
  - c. Prevention of attacks through common social engineering methods
  - d. Ensuring only properly licensed technology products are used (Criteria 4.11)
  - e. Having an intrusion detection system (i.e., firewall) in place
  - f. Regular security updates and testing, including annual policy and procedure review (Criteria 4.6)
  - g. Individual user logins and passwords (Criteria 4.8)
  - h. Defined strength requirement for passwords and/or use of a multi-factor authentication method established for system access. Passwords should be updated if evidence or reasonable suspicion of compromise is found (Criteria 4.8)
  - i. System access restricted by user role (Criteria 4.7)
  - j. System in place to allow/monitor remote access and prevent remote access by unauthorized users (Criteria 4.9)
  - k. If employees are allowed to use personal devices to access system, facility must ensure that these meet the security requirements (Criteria 4.10)
  - l. Immediate termination of access for workers that are separated from company
5. Facility must have documented procedures for system testing, maintenance, data back up and recovery, disposal/sanitization of IT equipment and should include an escalation policy to report any issues to business partners and necessary government agencies (Criteria 4.3, 4.4, 4.6, 4.12 and 4.13)

### Section G: Business Partner Review

1. Facility has documented procedures for the selection and screening of business partners, including verifying business license and performing a criminal background check when individuals will be on premises; criminal background checks are required for all drivers/companies responsible for moving goods (Criteria 3.1)
2. Business partners contracted for the loading/stuffing and transport of freight are informed of the minimum-security criteria of the CTPAT program, with evidence maintained to support acknowledgment of receipt and compliance with these requirements (Criteria 3.5).

### 3. Minimum Security Requirement for Foreign Manufacturers

The Importer Security Filing (ISF) and additional carrier requirements regulation (referred to as the 10+2 rule) requires importers and ocean carriers to electronically provide advance shipment information to CBP for U.S.-bound ocean cargo.

It is imperative that suppliers ensure accurate ISF shipment data is provided to freight forwarders and ocean consolidators and in response to any ISF requests. Suppliers must also verify that any related information, including purchase orders and systems, are accurate. CBP may issue penalties of \$5,000 per violation for the submission of an inaccurate, incomplete or untimely filing. Non-compliant cargo may also be subject to further inspection on arrival, causing delivery delay. (Criteria 7.6, 7.7 and 7.8)

#### Where to Learn More

For additional details on each criteria, please click [here](#) for details issued by CBP.

#### Importer Security Filing Requirements - Shipment Data Required:

- Seller name and address
- Buyer name and address
- Importer of record number
- Consignee number
- Ship to party name and address
- Manufacturer name and address
- Country of origin
- Commodity HTS 6-digit number
- Container stuffing location
- Consolidator name and address
- Container status messages
- Vessel stow plan



SECTION F

# BRAND PROTECTION

VS&Co  
VICTORIA'S SECRET & CO.

## Overview

The primary responsibility of the Office of Brand Protection (Brand Protection) is to protect VS&Co's intellectual property and the reputation of our brands. Because VS&Co is expanding, and our brands are internationally recognized, our brands are potential targets for illegal activities such as counterfeiting, diversion, trademark infringement and intellectual property rights violations. Each of these activities negatively impacts our business and our supplier relationships. They put our brands at risk and may result in larger issues for VS&Co.

IPS conducts the Brand Protection audit on behalf of the Office of Brand Protection for Victoria's Secret and PINK. Any questions about the audit program and the destruction or sell-off processes should be directed to the Office of Brand Protection.

If guidance is received from VS&Co business partners that conflicts with the guidance in this Guidebook, please contact Brand Protection ([BrandProtection@victoria.com](mailto:BrandProtection@victoria.com)) for clarification.

### Brand Protection Definitions

- **Counterfeiting** – Counterfeiting is a crime, involving the manufacturing or distribution of goods that are being passed off as originals, or genuine, without the trademark holders' permission
- **Diversion** – Product diversion occurs when genuine product is sold outside an authorized distribution channel
- **Intellectual Property Rights** - Rights given to persons over the creations of the mind, such as inventions (Patents); literary and artistic works (Copyrights); designs; and symbols, names and images used in commerce (Trademarks)
- **Trademark Infringement** – Is the unauthorized use of a trademark, or service mark (or a substantially similar mark) on competing or related goods or services

## Program Standards

This section lists the compliance standards for the Brand Protection program. Factories must meet each of the standards listed to receive the maximum score in an audit. Some criteria are weighted more heavily than others.

### Section A: Photos

#### Photo Control

- Only VS&Co associates are permitted to photograph VS&Co products and designs
- Do not allow photographs on the factory premises or in its offices unless prior approval from factory senior management is obtained
- Signs must be posted in the factory for awareness

### Section B: Samples

#### Showroom

- Samples are not displayed in the showroom until at least three months after the bulk order is shipped to VS&Co
- Accurate records must be maintained, indicating the article/style number and the date of the bulk shipment, for each sample displayed in the showroom
- Do not display current production in a showroom at any time

**Note:** VS&Co beauty & home items cannot be used for marketing or showroom display purposes.

#### Sample Management

- All production, quality and other samples not maintained in the showroom should be managed during production and after the bulk shipment; accurate and complete records are maintained

### Section C: Subcontracting Control on Printing, Embroidery or Washing Processes

The following section refers to products or their components, artwork, print screens or other items containing VS&Co intellectual property that are shipped to a subcontractor for a secondary process (e.g., printing, embroidery or washing). The factory must have a one-for-one process, meaning that all products or components sent to a subcontractor must be returned to the factory, including defective items. Defective items must be stored in a controlled area and destroyed or sold according to the guidance in sections D and F.

#### Return of VS&Co's Intellectual Property

- All items sent to subcontractors are returned to the factory (including defective items) with accurate and complete records
- Do not store films, print screens or other artwork with VS&Co logos or trademarks at the subcontractor

#### Storage

- All items that are returned from subcontractors are clearly identified and stored in a controlled area with accurate and complete records unless they are immediately sent to production

#### Recordkeeping

- All subcontracting records are kept for at least two years; records must include a description of the item, date placed in storage, reason placed in storage, flex number, GTN, purchase order number, factory lot number (if necessary) and generic article number
- When and where appropriate, records should easily enable reconciliation or linkage of goods with previous production records as well as cut-to-ship reports (if requested)

### Section D: Control of Raw Materials with VS&Co Logos or Trademarks

The following section refers to any raw material, trim or other accessory that includes Victoria's Secret or PINK logos or trademarks.

#### Storage

- Components, raw materials, trims, labels, accessories, and other items containing VS&Co intellectual property for current production or leftover items are clearly identified and stored in a controlled area with accurate and complete records. A controlled area is defined as a space with limited staff access controlled by use of access control devices or locks

INTRODUCTION	SUPPLIER CODE OF CONDUCT & POLICIES	IPS COMPLIANCE AUDIT PROGRAM	LABOR STANDARDS & WORKPLACE CONDITIONS	VULNERABLE WORKERS	TRADE COMPLIANCE	SUPPLY CHAIN SECURITY	<b>BRAND PROTECTION</b>	REMEDIATION	SUPPLIER RESPONSIBILITIES & MANAGEMENT SYSTEMS	PLATFORMS	APPENDIX A: CODE OF CONDUCT	APPENDIX B: CONTACTS
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**Section E: Control of Finished Goods**

This section refers to any finished good that includes Victoria’s Secret and PINK logos or trademarks.

*Storage*

- All finished goods in current production, including samples, overproduction, cancellations and returns to vendor (RTVs), are clearly identified, and stored in a controlled area with accurate and complete records. A controlled area is defined as a space with limited staff access controlled by use of access control devices or locks

**Section F: Destruction Control**

Any items containing Victoria’s Secret or PINK logos, or trademarks must be destroyed or recycled using the process below. For the purposes of this section, “Destroyed,” means either converting goods to an unusable state as refuse, waste-to-energy, or the recycling of the goods into another product. The following section refers to the processes for all Victoria’s Secret or PINK samples, finished goods, components, artwork, print screens, raw materials, labels, accessories, or other items containing VS&Co’s intellectual property

*Destruction Period for Components, Artwork, Labels, Raw Materials or Accessories*

- Discontinued components, artwork, print screens, raw materials, labels, accessories, or other items containing VS&Co intellectual property are destroyed or recycled at least quarterly

*Destruction Period for Samples and Finished Goods*

- Samples and finished goods (including overproduction and rejected goods) containing VS&Co intellectual property are destroyed or recycled at least twice a year; more frequent destructions are permitted if they are needed to control inventory

*Destruction Process*

- The destruction or recycling method must prevent the reuse of the item
- All destructions (by cutting, burning, etc.) are witnessed by factory management with accurate and complete records/photos
- Brand Protection supports the controlled recycling of goods in a manner whereby the branding is removed, or the product is deconstructed

**Note:** Any questions about the Brand Protection program or the destruction and sell-off processes should be directed to the Office of Brand Protection. Full destruction guidelines are available by contacting [BrandProtection@victoria.com](mailto:BrandProtection@victoria.com).

*Logo Removal*

- Any logo(s), marketing (such as main labels, hang tags, price tickets, etc.), artistic work or other material that may identify goods with VS&Co is removed from finished goods and destroyed separately (if not incinerated or if not involving use of a shredder that will, at a minimum, cut such labels and tickets into at least two pieces during processing) before destruction, with complete photos/records
- Logos, marketing, and artistic works should be cut into at least two pieces or incinerated to prevent reuse

Any items containing Victoria’s Secret or PINK logos or trademarks may not be sold to a third party, unless authorized by the office of Brand Protection, and if not authorized, must be destroyed using the process in Section F.

*Recordkeeping*

- All destruction records are kept at least three years
- Records must include the customer purchase order or factory lot number, a description of the item, the SKU/style number, the quantity destroyed and the destruction date

**Section G: Sell-off Control**

Any items containing Victoria’s Secret or PINK logos, or trademarks may not be sold off and must be destroyed using the process in section F above unless the branding can be removed or otherwise concealed. Products containing branding for which the branding may be removed or otherwise concealed in such a way as to convert the goods into a stock lot item are eligible for sell-off.

This process also governs proposals to donate goods to charity. Such proposals to donate goods must be reviewed by the Victoria’s Secret Office of Community Affairs and Charitable Giving as well as Brand Protection. Only charities pre-approved by VS&Co are eligible to receive goods and all requests should be emailed to [BrandProtection@victoria.com](mailto:BrandProtection@victoria.com).

The VS&Co MSA requires that suppliers and their partners use VS&Co trademarks, copyrights or other intellectual property only as we specifically allow. When suppliers have overproduction or other inventory that VS&Co rejects due to inconsistencies with our quality standards, they may request to sell the unbranded product to a third-party or to donate to a charity by submitting a request to Brand Protection. This request should make use of the Brand Protection Supplier survey distributed by TrusTrace and should be emailed to [BrandProtection@victoria.com](mailto:BrandProtection@victoria.com). If the request is approved by VS&Co, the office of Brand Protection will provide email confirmation as evidence that the goods have been approved for sale.

The following requirements must be met to comply with our sell-off policy. Failure to comply with our policy may result in financial or legal penalties, or it may result is loss of business with VS&Co:

*Sell-Off/Donation Process*

- Requests must be submitted via email to (BrandProtection@victoria.com)
- Requests must be authorized by the Brand Protection and evidenced by the supplied Sell-Off Approval Certificate. issued by the Office of Brand Protection
- Requests are submitted at least one year after the last shipment of the bulk order. Victoria’s Secret reserves the right to reject or delay approval if the articles are not yet a year+ from the brand’s last sales offering
- Any logos, marketing (such as main labels, hang tags, price tickets, etc.), artistic work or other material that may identify goods with VS&Co must be removed from finished goods, with photos accompanying the records, before goods can be released to a sell-off buyer
- Goods must not be delivered to the sell-off buyer or charity with VS&Co logos or trademarks intact unless specifically approved by Brand Protection
- All sell-off records, including buyer details, are kept at least two years
- To facilitate this process, surveys will be distributed quarterly through TrusTrace to all suppliers requesting an inventory of second quality and overruns. When responding, a request to sell off or donate may be lodged

**Where to Learn More**

For additional information about the Brand Protection audit program and its scoring criteria, please contact [BrandProtection@victoria.com](mailto:BrandProtection@victoria.com).

SECTION G

# REMEDICATION

VS&Co  
VICTORIA'S SECRET & CO.

IPS is committed to continuous improvement of compliance within our supply chain. Factories producing Victoria's Secret, PINK, and Adore Me products must work to achieve sustainable compliance with VS&Co standards through remediation actions for all non-compliant items identified.

**Requirements**

IPS strives to work with suppliers to drive continuous improvement in working conditions and achieve sustainable compliance with VS&Co standards, policies and local law.

Remediation is required when issues are identified during the audit. Depending on the level and type of non-compliance identified, IPS will determine next steps, which may include, but are not limited to, corrective action, consulting services and follow-up audits.

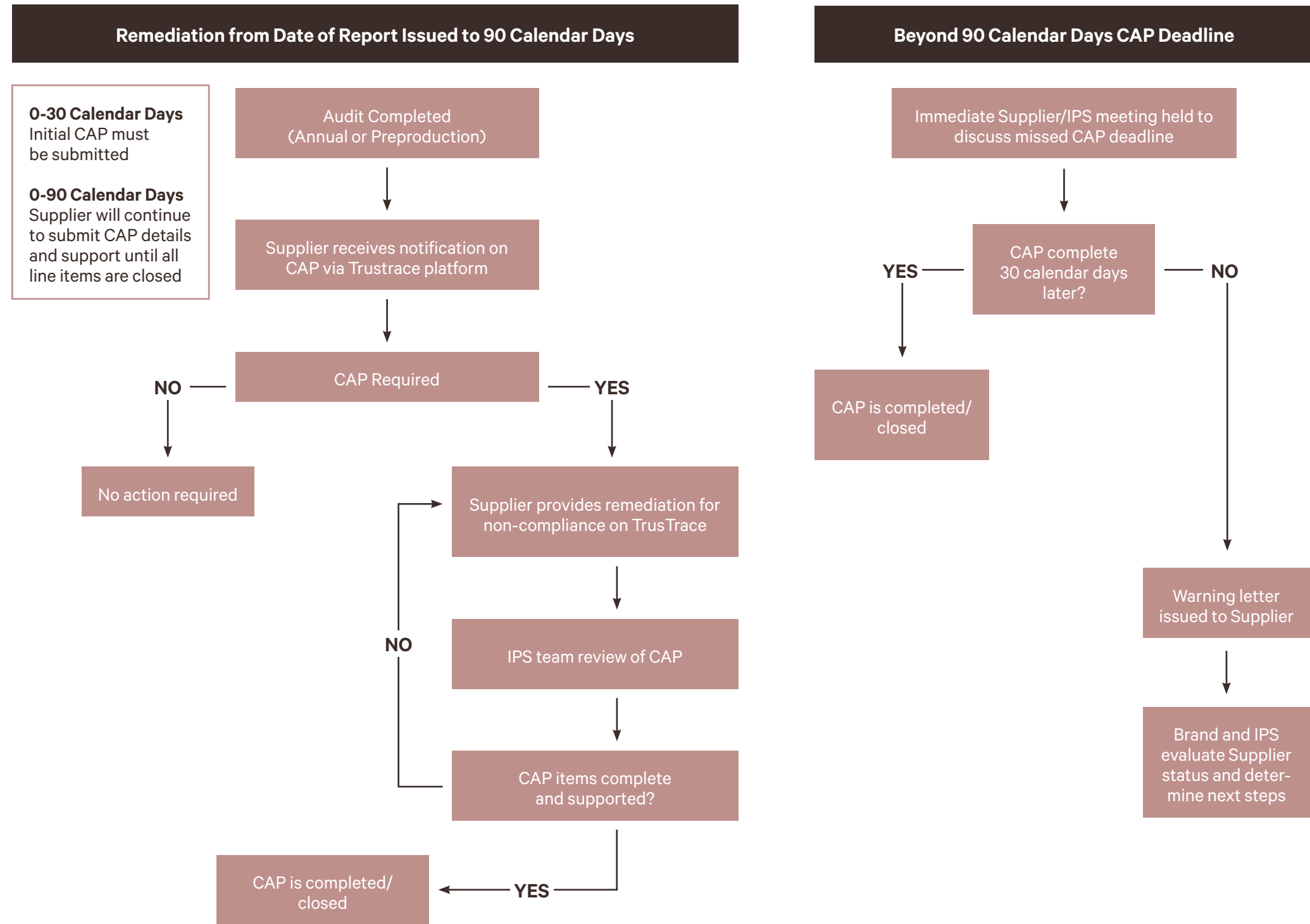
Critical milestones and activities required in the remediation process include:

- Supplier partnership with factory to identify root cause issues for findings and develop sustainable solutions
- Supplier's initial submission of Corrective Action Plan (CAP) made in TrusTrace
- Communication with IPS regarding any challenges relative to meeting the Guidebook standards
- All corrective action plan submissions must include accurate and translated supporting documents
- Full remediation for all non-compliant findings must be completed within 90 days of receiving the audit report
- Suppliers must follow the remediation critical milestone timelines unless the factory is enrolled in Better Work. In that case, the factory should adhere to Better Work's remediation guidance and keep IPS informed of progress
- If a critical issue arises, the IPS team will directly engage with the supplier to ensure immediate corrective action is taken

Suppliers should work with their factory on a corrective action plan (CAP) and review all information and supporting documents the factory provides before they submit the information into TrusTrace. It is the supplier's responsibility to submit all corrective actions within 30 calendar days of notification and complete them within 90 calendar days.

# VS&Co Corrective Action Plan Process Flow Chart

*IPS will advise of changes to the CAP process if any take place*



*\*Factories enrolled in **Better Work** should adhere to Better Work's remediation guidance and keep IPS informed of progress.*

SECTION H

# SUPPLIER RESPONSIBILITIES & MANAGEMENT SYSTEMS

VS&Co  
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## 1. Management Systems

- Establish a point of contact in the company to be responsible for compliance matters
- Maintain an updated factory base with complete details, including ownership structure, name and address in TrusTrace
- Review the Guidebook, understand IPS' requirements and ask questions if something is not clear
- Ensure that the factory has management systems, policies and internal controls in place to facilitate compliance with VS&Co standards and local laws
- Ensure that factories receive and display a copy of the VS&Co Supplier Code of Conduct
- Work with factory representatives on compliance
- Ensure factory management is aware of local and national labor laws
- Verify that factory management and workers have a formal training process for compliance requirements
- Confirm that your company and factory management are aware of applicable anti-corruption/anti-bribery laws and regulations
- Develop a robust social compliance process to strengthen capacity building as it relates to meeting compliance with minimum requirements and achieving best practices

## 2. Communicate with IPS

- Notify IPS of any changes to your company's contacts
- Notify IPS of all issues under the "24-Hour Notification Policy" in section A, under Policies
- Coordinate with IPS on audit schedules and logistics
- Provide a root cause analysis to determine reasons for non-compliance
- Submit corrective action plans in TrusTrace within 30 calendar days of CAP request notification and complete all corrective actions within 90 calendar days; factories enrolled in **Better Work** should adhere to Better Work's remediation guidance
- Notify VS&Co and IPS if your company has a name or address change; any name or address change of a supplier will need to be updated in our database

- Attend IPS' Communication Sessions and other training programs as requested by VS&Co
- Notify VS&Co and IPS if a factory name or address changes; any name or address change of the factory will be classified as a new factory, which will require an audit and approval before production can begin if the factory is new or for production to continue if the factory is already approved
- Notify VS&Co and IPS if a factory name and address on the purchase order are not correct
- Request VS&Co and IPS' approval if an order needs to be subcontracted
- Notify sourcing partners and IPS if VS&Co goods will be produced in factories that use foreign migrant workers
- Notify sourcing partners and IPS if a factory has had or has scheduled:
  - Down times
  - Temporary or permanent closures
  - Factory expansions
  - Downsizing (more than 10%)
  - Any other change that may impact operations

The Guidebook includes a set of mandatory requirements which all our suppliers as well as their factories, sub-suppliers and subcontractors need to meet to be able to do business with VS&Co.

## 3. Communicate with Factories, Sub-Suppliers, & Subcontractors

- Ensure that the factory receives and displays a copy of the Supplier Code of Conduct poster in the language(s) workers understand after the factory is approved and active on TrusTrace (see **Section I** for details)
- Distribute a copy of the Guidebook to each factory that produces for VS&Co (the Guidebook includes a set of mandatory requirements which all our suppliers as well as their factories, sub-suppliers and subcontractors need to meet to be able to do business with VS&Co)
- Forward audit reports to the factories
- Educate factories on critical non-compliances and assist factories in establishing compliance management systems

- Work with factories to create corrective action plans
- Review corrective action support provided by each factory to ensure that it meets IPS' requirements
- Ensure all training and communication is delivered in the preferred language(s) of workers
- Communicate VS&Co standards and provide training to sub-suppliers and subcontractors

## 4. Due Diligence

- Visit factories frequently to verify that they meet VS&Co compliance standards
- Ensure sub-suppliers and subcontractors meet VS&Co compliance standards
- Attempt to be present during audits and ensure factories are transparent and cooperative
- Work with factories on any corrective action required as a result of the audit and encourage them to complete corrective actions within 90 calendar days
- Review TrusTrace at least once every month to ensure that CAP items are not outstanding (IPS will advise of changes to the CAP process if any take place)
- Review factory base often; inform IPS of any new factories that need to be added in TrusTrace and of any existing factories that are no longer producing for VS&Co
- Plan ahead with current list of approved factories and subcontractors to ensure there is capacity to meet production needs and continuously monitor factories for capacity changes through visits
- Gather information about any conflict minerals used in the goods produced for VS&Co and respond to VS&Co's annual conflict minerals information request within the requested timeframe
- Gather information about upstream suppliers for VS&Co and respond to IPS in a timely manner when there are requests for sub-supplier and subcontractor information in the supply chain
- Maintain accurate and complete records as specified through the Guidebook

SECTION I

# PLATFORMS

VS&Co  
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INTRODUCTION	SUPPLIER CODE OF CONDUCT & POLICIES	IPS COMPLIANCE AUDIT PROGRAM	LABOR STANDARDS & WORKPLACE CONDITIONS	VULNERABLE WORKERS	TRADE COMPLIANCE	SUPPLY CHAIN SECURITY	BRAND PROTECTION	REMEDIATION	SUPPLIER RESPONSIBILITIES & MANAGEMENT SYSTEMS	PLATFORMS	APPENDIX A: CODE OF CONDUCT	APPENDIX B: CONTACTS
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VS&Co respects the privacy of all our suppliers. We handle digital information about suppliers responsibly. Platforms used by IPS to manage suppliers and facilities undergo an internal IT security review as part of the contract process. This ensures that systems meet VS&Co's standards for data protection. The platforms IPS use do NOT capture or store sensitive business details such as supplier costing data, bank account information, or other financial records. To date, the platforms that IPS has utilized to manage VS&Co's social compliance program have allowed our suppliers, auditors and associates to access critical information. Some of the information we have shared via these platforms have included policies, guidance tools, supplier and factory information, audit reports, corrective action plans (CAPs), remediation status and ongoing surveys. IPS is transitioning into a partnership with TrusTrace as our new platform to help us manage VS&Co's supply chain data as it pertains to our social compliance program, mapping, and various aspects of traceability. Since onboarding into TrusTrace is still in progress, suppliers can access guidance [here](#), which will be updated on an ongoing basis as needed. IPS will provide phased guidance and training to suppliers covering the following areas:

- Onboarding suppliers to TrusTrace, including guidance to create user accounts within their organizations
- Submitting new factories, updating existing factory information or disclosing upstream supplier partners
- Corrective Action Plan (CAP) submission
- Responding to surveys and tasks initiated by IPS or the Office of Brand Protection
- Supply Chain Mapping



# APPENDIX A: CODE OF CONDUCT

## SUPPLIER CODE OF CONDUCT

The Supplier Code of Conduct sets forth standards — in addition to all relevant laws, regulations and conventions — that apply to suppliers and their factories, sub-suppliers and subcontractors. Suppliers must adhere to these standards and communicate them to all workers in all countries in which they operate.

### A FAIR & RESPECTFUL WORKPLACE

#### FORCED LABOR, SLAVERY & HUMAN TRAFFICKING

Forced, prison, indentured, bonded, and slave labor as well as labor obtained through human trafficking are prohibited throughout our supply chain. Employers must not require workers to provide deposits or recruitment fees. If recruitment fees exist, the employer is responsible for payment of all employment eligibility and recruitment fees. The employer is not entitled to retain workers' personal identity documents and all workers must have freedom of movement. [ILO Conventions 29 and 105]

#### CHILD LABOR

All workers shall be at least the local minimum legal working age or ILO standard, whichever is higher. The facility must take all necessary precautions to ensure that authorized young workers, under the age of 18, are protected from working conditions that could pose a danger to their health, safety, or development. [ILO Conventions 138 and 182]

#### DISCRIMINATION

Workers must be selected only on the basis of their ability to do the job. Employers must not discriminate in employment, including hiring, compensation, advancement, termination, or discipline, on the basis of sex, gender identity, race, religion or belief, age, disability, illness, sexual orientation, pregnancy, marital status, civil partnership, nationality, political opinion, social or ethnic origin, or other protected status. All workers, regardless of gender, shall receive equal pay for work of equal value. [ILO Conventions 100 and 111]

#### HARASSMENT OR ABUSE

Workers must be treated with respect and dignity. No worker shall be subject to humiliating or corporal punishment, and the workplace must be free from all forms of physical, sexual, psychological, or verbal punishment, coercion, intimidation, harassment or abuse. [ILO Convention 190]

#### FREEDOM OF ASSOCIATION, RIGHT TO ORGANIZE & COLLECTIVE BARGAINING

Workers' rights to freedom of association and collective bargaining must be respected, as well as rights to refrain from participating in organizations of their choosing. Facilities must not interfere with, harass or intimidate workers who lawfully and peacefully associate, organize or bargain collectively. [ILO Conventions 87, 98, 135 and 154]

#### WAGES & BENEFITS

Employers must compensate workers with at least the minimum wage prescribed by local law, the prevailing industry wage or the wage negotiated in a collective bargaining agreement, whichever is higher. Employers shall compensate all overtime work at a premium rate and provide benefits as stipulated by local laws. Suppliers should strive to pay a wage sufficient to meet workers' basic needs and provide some discretionary income. Illegal or disciplinary deductions are not permitted. [ILO Conventions 1, 95 and 131]

#### WORKING HOURS

Overtime must be limited to a level consistent with humane and productive working conditions. Workers shall not work more than 48 regular hours (or lower if required by local laws or local industry standards) and shall not exceed 60 hours a week on a regularly scheduled basis. Workers must be given at least one day off in seven. All overtime must be voluntary. Workers must be provided with adequate breaks as legally required. [ILO Conventions 1, 14 and 30]

### HEALTH & SAFETY IN THE WORKPLACE

#### HEALTH & SAFETY

Employers must provide a clean, safe and healthy work environment and take steps to prevent accidents, illness and injury arising out of or occurring during the course of work. All workers must have access, at all times to sanitary facilities, which should be adequate and clean. Workers must be provided at no cost with all the appropriate personal protective equipment. Where dormitories and canteens are provided to workers, the same standards apply. [ILO Convention 155]

#### ENVIRONMENT

Facilities should have policies and procedures in place to ensure environmental impacts are reasonably minimized with respect to energy, air emissions, water, waste, hazardous materials and other significant environmental risks. Facilities are expected to make sustainable improvements in environmental performance.

### OPEN & HONEST COMMUNICATION

#### TRANSPARENCY & TRACEABILITY

Our company, subcontractors and authorized agents must be given unrestricted access to all workers, production facilities and dormitories, and be granted access to all relevant records related to production facilities and sub-suppliers, whether or not notice is provided in advance.

#### SUBCONTRACTING

We do not allow unauthorized subcontracting and require all suppliers to formally request the use of new facilities and subcontractors. Suppliers, sub-suppliers and subcontractors must not use any form of home working arrangement for the manufacturing of our products.

#### ANTI-CORRUPTION/ANTI-BRIBERY

Suppliers must comply with all applicable anti-corruption and anti-bribery laws, rules and regulations.



ENGLISH

# APPENDIX B: CONTACTS

DEPARTMENT	LOCATION	CONTACT
Independent Production Services (IPS)	Eastern Hemisphere	<p><b>Simon Pound</b> Director, Operations Email: SPound@ips-global.com</p> <p><b>Dana Nwadike</b> Director, Vendor Compliance Email: DNwadike@victoria.com</p>
	Western Hemisphere	<p><b>Odilia de Ciutiis</b> Director, Social Compliance Email: ODeciutiis@victoria.com</p> <p><b>Michael Hippler</b> Director, Compliance Audit Email: MHippler@victoria.com</p>
Issue Escalation	Worldwide	<p><b>Shelly Zimmerman</b> Vice President, Independent Production Services (IPS) Email: SZimmerman@victoria.com</p>
Brand Protection	Americas, Australia, European Union, Middle East & Africa	<p><b>Jeff Braden</b> Director, Brand Protection Email: JBraden@victoria.com</p>
	Asia	<p><b>Jessica Li</b> Director, Brand Protection Email: JLi@victoria.com</p>
Anti-Corruption	Worldwide	<p><b>Matthew Braun</b> Director, Ethics &amp; Compliance Email: MBraun@victoria.com</p>
Victoria's Secret & Co. Ethics Hotline	U.S. & Canada	Phone: (844) 575-1079
	Outside U.S. & Canada	Phone numbers can be found on <a href="https://www.victoriasecret.com/ethics">vsco.ethicspoint.com</a>

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