
Plan A

Performance update

2019

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NO LONGER BEING PURSUED AS SEPARATE COMMITMENTS

Though many are now incorporated into other activities.

PEOPLE

- Supplier feedback
- Clothing health attributes
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- Wellbeing advice to customers
- Rewarding customers (health)
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- Destination of choice (Food)
- Wellbeing in employability
- Mental health training

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- | | |
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| <ul style="list-style-type: none"> • Labelled sustainable products • Reward customers (sustainability) • Food waste (digital campaign) • Reused shop fit-out • Clothing & Home air freight • Clothing & Home supplier water efficiency | <ul style="list-style-type: none"> • Construction waste • Supplier water stewardship • Food supplier climate plans • Construction and shop fit Plan A attributes • Clothing & Home animal welfare |
|--|--|

PLACES

HELPING TRANSFORM COMMUNITIES**



By 2020, in ten locations we will have completed programmes that aim to secure meaningful economic, social and environmental benefits in the communities around our stores and beyond. We'll build on our insights and roll out programmes in 100 further locations in the UK and internationally by 2023, then share our learnings with 1,000 locations by 2025.

Our 2019 progress

We're in the process of completing the first phase which involved 231 activities and working with 34 partners that benefitted an estimated 2,800 participants.

Based on stakeholder feedback, we focussed on: social wellbeing and, education and employability.

Activities included café social groups, school talks, supporting local groups, store tours, work experience and placements. We're now looking to extend the programme in consultation with our colleagues in stores and community partners including the Business in the Community Place Leadership Programme.

ON PLAN

EDUCATION PARTNERSHIP**

2019 update

This partnership, based around employment skills, has been developed and used to engage local schools at three different age groups as part of our **Helping transform communities** commitment and will be included as part of the subsequent roll-out.

COMMUNITY ENTREPRENEUR AWARD**

2019 update

We've worked with the Power to Change (an endowment from the Big Lottery Fund) who will provide funding grants alongside our volunteering business skills support to seven community businesses in Liverpool. In 2019/20, we intend to extend this approach to other locations.

+ Visit: <https://mailchi.mp/ab0141554ebd/1cki4rpy3r>

UK COMMUNITY SPACE

2019 update

M&S and our stores are changing quickly. We're committed to building closer community ties and to help our Retail colleagues do this, we are developing improved guidance and starting to use what we've learned to influence future store design.

RETAIL ACCESSIBILITY BENCHMARK

2019 update

This year we conducted research to identify customers' priorities in order to develop a range of related metrics which will be used to create a baseline and agree improvement actions. We continue to work in partnership with AccessAble (formerly DisabledGo) to provide online accessibility information for M&S stores and we supported Purple Tuesday accessibility shopping day on 13 November 2018.

+ Visit: <https://www.accessable.co.uk/organisations/marks-and-spencer>
<https://purpletuesday.org.uk>

TOWN CENTRE REGENERATION

2019 update

To reflect the fast-changing nature of UK retail we've developed new guidance documents based on the long-running Healthy High Streets initiative as well as training materials for use in retail management learning and development programmes. This will help us to build on the experiences of 91 M&S retail managers who played a hands-on, lead role in collaborations to improve town and city centres over the last two years. We're also building these activities into the next stage of our commitment on **Helping transform communities**.

£25M FOR HEALTH CAUSES**

2019 update

This year we raised a total of £6.9m for charities supporting people with cancer, heart disease, mental health, loneliness or dementia. Fundraising activities included Breast Cancer Awareness Month, Fashion Targets Breast Cancer, Post Surgery bras sold all year, Sparks Card donations and Charity Xmas cards. For the ninth year running, M&S Cafes, Food Halls and Simply Foods stores participated in Macmillan Cancer Support's World's Biggest Coffee Morning, which together with activities throughout the year raised £3m.

FOR HEALTH CAUSES	2017/18	2018/19	Total to date	2024/25 target
Totals raised	£7.4m	£6.9m	£14.3m	£25m

LOCAL FUNDRAISING**

UK and ROI stores	2017/18	2018/19	% change
£m raised for local charities	£1.2m	£1m	-17
Stores with 'charity of the year'	502	632	26
Stores donating surplus food	514	522	2
Volunteering hours	30,534	44,676	46

International stores	2017/18	2018/19	% change
£m raised for local charities	£40,000	£42,000	5

PLACES CONTINUED

COMMUNITY DONATIONS**

	2017/18	2018/19
Cash	£5.9m	£6.0m
Time	£1.2m	£1.2m
In-kind	£6.5m	^£7.6m
Total	£13.6m	£14.8m
Leveraged (additional funds raised from other sources as a result of M&S activities)	^^£12.1m	^^£11.5m

^ A change in methodology for 2018/19 contributed to higher in-kind reporting compared to previous years. ^^Carrier bags proceeds are included in 'leveraged' figure in line with London Benchmarking Group Guidance and include funds used to support key M&S community activities.

MARKS & START

UK & ROI work placements	2017/18	2018/19
Placements offered	2,900	2,554
	(+ 779 in international operations)	(+ 658 in international operations)
% into work of those who completed	60%	63%

SOCIAL DIVIDEND

No update.

INTERNATIONAL MARKS & START

Updated in our 2018 Plan A Report.

VOLUNTEERING**

Between 2017 and 2025, we'll support M&S colleagues worldwide to provide one million hours of work-time community volunteering.

2019 update

In 2018/19, we provided 47,218 paid hours of work-time volunteering (LY: 30,583), including our Making Every Moment Special programme – a total of 77,801 hours since 2016/17.

ALL FOOD EATEN

2019 update

See **Food waste (reduction)** on page 7.

M&S ENERGY COMMUNITY ENERGY

2019 update

In partnership with Crowd Funder, M&S Energy supported a community energy competition in which 19 community groups won either grants or Crowdfunding donations.

+ Visit: <https://www.crowdfunder.co.uk/mandsenergyfund>

GLOBAL COMMUNITY PROGRAMME**



Between 2017 and 2025, our Global Community Programme will benefit one million people in our supply chain communities.

By working in partnership with others to help build livelihoods, protect the environment and improve wellbeing focusing on our areas of biggest human rights and environmental impact.

Our 2019 progress

Between April 2017 and March 2019, we directly helped 15,000 people in our supply chains through our partnership with the Emerging Leaders training programme. In addition, an estimated 177,568 people have benefited indirectly according to the Emerging Leaders multiplier methodology. This gives an overall total of 192,658 beneficiaries so far.

ON PLAN

SUPPLY CHAIN TRANSPARENCY

2019 update

As part of a new look website we've added new online content about our M&S Farming for the Future measurements as well as seafood, wool, tea and coffee sourcing on our interactive map. We've also added a series of 'latest' quick read sections on new and developing issues.

+ Visit: <https://corporate.marksandspencer.com/sustainability/food-and-household/capacity-building-initiatives/farming-for-the-future>
<https://corporate.marksandspencer.com/stories/blog/a-transparent-cuppa-mapping-our-tea-and-coffee-supply-chains>
<https://interactivemap.marksandspencer.com/>

PEOPLE

50% HEALTHIER FOOD**



By 2022, 50% of our global Food sales will come from healthier products.

Our 2019 progress

As of February 2019, around 40% of M&S food sales came from healthier products. This excludes non-M&S brands, wine and hospitality lines, but includes any food product with an associated health claim, such as Eat Well, Active Health, Balanced for You and Count on Us.

For 2019/20, we'll re-scope this measurement so that it aligns with our revised ambition of providing sustainable diets.

BEHIND PLAN

IMPROVED INDULGENT FOOD

2019 update

As of February 2019, we've reduced total calories by 16%, saturated fat by 20% and total sugar by 17% across the top 10 indulgent categories that contribute most to UK diets. This is based on a progressive absolute measurement rolled-up from October 2016 and set against our original ambition of 20% by March 2019.

The 20% calorie target has been achieved on biscuits, desserts, ice cream, milk drinks, sweets and yoghurts.

CALORIE-CAP SINGLE PORTION FOOD

2019 update

As of March 2019, 86% of our single serve portions of snacks, confectionery and ice cream have no more than 250 calories per pack. This is set against our original ambition of 100% below 250 calories by December 2018.

VEGETARIAN OPTIONS

2019 update

In January 2019, we launched our Plant Kitchen Range, a collection of over 50 non-meat, non-dairy meals including prepared meals, snacks, sandwiches and drinks.

+ Visit: <https://www.marksandspencer.com/c/food-to-order/adventures-in-food/plant-kitchen>

FRANCHISE CONFECTIONARY TILLPOINTS

No update.

COLLEAGUE WELLBEING

By 2020, we'll launch an improved health & wellbeing framework providing support to M&S colleagues worldwide on physical and mental health as well as social wellbeing.

2019 update

During the year we worked with a specialist consultancy to help us develop a new wellbeing framework based on a review of data and our existing programme covering UK and ROI colleagues. This new framework has four sections on mental, physical, social and financial wellbeing and is supported by a calendar of activities and a new intranet-based Wellbeing Hub. The intention is that next year these will be shared with our colleagues in Greece and the Czech Republic as well.

2018/19 UK AND ROI HEALTH & SAFETY**

	RIDDOR INJURY RATE PER 100,000 EMPLOYEES			
	Fatal	Specified	Over 3 or 7 days	Total
M&S UK Retail	0	27	^266 (7)	293
2017/18 HSE UK retail benchmark	0.04	46	162 (7)	208
M&S NI Retail	0	72	^362 (3)	434
M&S ROI Retail	0	40	^1000 (3)	1040
M&S warehouse	0	92	277 (7)	369
2017/18 HSE UK warehouse benchmark	1.37	341	1237 (7)	1579

^ Retail RIDDOR figures have increased as result of improvement to the M&S tracking and monitoring system.

SENIOR MANAGEMENT DIVERSITY



By 2022, we aim to have 50% female and at least 15% BAME (Black, Asian, and Minority Ethnic) representation on the M&S senior management team.

Our 2019 progress

Our top 137 senior management team (defined by salary band) was 42 % female and 5% BAME (Black, Asian, and Minority Ethnic) as of March 2019.

BEHIND PLAN

PEOPLE CONTINUED

INCLUSION STRATEGY

Our 2019 progress

This year, we've launched an Inclusion Hub on our intranet system that features a new Inclusion Strategy. This hub acts as a resource for our Inclusion Group of 16 people (as of March 2019) drawn from across M&S and five diversity and inclusion networks. We also supported our employees to take part in Pride events, International Women's Day, Black History Month and National Inclusion Week.

DIVERSITY

M&S Group gender diversity (including M&S operated locations and joint-ventures)

	Women employees	*Women managers	Women store managers	Women in senior management
2018/19	71%	61%	48%	42%
2017/18	72%	63%	48%	42%

^ Management is defined as people with first line supervisory responsibilities or professional and technical specialists.

M&S UK workforce ethnic diversity

	Employees from ethnic minority backgrounds	*Managers from ethnic minority backgrounds	Store managers from ethnic minority backgrounds	Senior managers from ethnic minority backgrounds
2018/19	13%	11%	4%	5%
2017/18	11%	13%	4%	5%

^ Management is defined as people with first line supervisory responsibilities or professional and technical specialists.

M&S UK and ROI workforce age and experience

	Employees aged 25 years and under	Employees aged 50 years and over	Employees aged 60 years and over	Employees aged 65 years and over	Employees with over 11 years' service
2018/19	23%	40%	14%	5%	33%
2017/18	23%	39%	13%	5%	32%

All data as of March 2019.

INCLUSIVE DESIGN STANDARDS

2019 update

For Food products, we commissioned research by the University of Exeter to help us focus onto a small number of key priorities as part of our future product development programme. On Clothing & Home products we decided to focus more on environmental issues as part of our work on the Sustainable Design Toolkit but in September 2018 launched a range of easy-dressing clothing for children with disabilities.

UK and ROI employee turnover data

	2017/18	2018/19	% change
Total	17%	20%	3
Unplanned	11%	16%	5

Global employee Your Say surveys results

	2017/18	2018/19	% change
Engagement index	82%	81%	-1
Enablement index	78%	76%	-2
Empowerment index	84%	83%	-1
Plan A score	78%	76%	-2

COLLEAGUE SOCIAL MOBILITY

No update.

COLLEAGUE GENDER PAY-GAP/COLLEAGUE DIVERSITY PAY-GAP

+ Visit: <https://corporate.marksandspencer.com/documents/reports-results-and-publications/gender-pay-gap-2019.pdf>

GENDER EQUALITY PROGRAMME/ SUPPLIER GENDER DIVERSITY

2019 update

We've worked with the WOW (Work and Opportunities for Women) programme which is sponsored by the UK's Department For International Development (DFID) to embed and reinforce female leadership across both our Food and Clothing & Home supply chains. The research has been completed and we moved to an implementation phase from 2019.

In India, we've also worked with the British High Commission's POWER (Promoting Opportunities to Women for Equal Rights) initiative at 11 clothing factories. This initiative is now being extended and will involve the measurement and advancement of female leadership roles.

PEOPLE CONTINUED

FOOD ARTISAN STRATEGY

2019 update

We've supported the writing of a report into how M&S can provide assistance to small-scale producers in our Food supply chain. This identified 12 possible actions which are now being reviewed.

SKILLS GAP RESEARCH

2019 update

We've collated a range of external reports and will be reviewing the contents to identify future actions..

NEXT GENERATION TECHNOLOGIES

No update.

ANTI-SLAVERY



We will further our work to eradicate modern slavery. By 2018, we will report annually on scaling-up responsible recruitment and better management of third-party labour providers as well as our progress towards ensuring no worker pays for a job.

Our 2019 progress

<https://corporate.marksandspencer.com/documents/plan-a-our-approach/mns-modern-slavery-statement-may2019.pdf>

OXFAM HUMAN RIGHTS PROJECT**

2019 update

This partnership has focussed on the employees at M&S's UK food suppliers and footwear suppliers in India. Research has now been completed and the results are being evaluated.

RAISING HUMAN RIGHTS CONCERNS**

2019 update

We've been tracking the human rights concerns from employees of suppliers that are reported to us through several sources. We've collated them quarterly and are assessing if there are any patterns and how we can best respond.

SUPPLIER WORKER REPRESENTATION

2019 update

Worker representation is part of our Sustainable Food Factory scorecard, and on Clothing & Home we've been working with the Ethical Trading Initiative's social dialogue programme in Bangladesh. This is designed to help foster constructive industrial relations through training and is in the process of being extended.

FRANCHISE REWARD FORUMS

Updated in our 2018 Plan A Report.

IN-WORK POVERTY

2019 update

We've launched Wealth at Work advice intranet site for our UK colleagues and collaborated with Traidcraft on a report into the challenges facing workers and smallholders in the M&S supply chain.

Visit: <https://www.traidcraft.org.uk/press-releases/2019/1/15/new-report-demonstrates-win-win-impact-of-a-collaborative-supply-chain>

SUPPLIER WORKER PAYMENTS

No update.

LIVING WAGE

No update.

SUPPLIER ETHICAL AUDITS

2019 update

We've worked with a specialist consultancy to review 18 different types of ethical assessment methodologies. We're now engaging with our suppliers about how these might best be used.

Visit: <https://corporate.marksandspencer.com/sustainability/food-and-household/supplier-management>
<https://corporate.marksandspencer.com/sustainability/clothing-and-home/supplier-management>

PLANET

RECYCLABLE PACKAGING**



By 2022, all M&S product packaging in the UK that could end up with our customers will be not only 'recyclable', but 'widely recycled'. To achieve this, we will actively collaborate with others to bring about changes in local government recycling policy. By 2022, we will also assess the feasibility of making all M&S plastic packaging from one polymer group, which will help maximise the use of recycled content.

Our 2019 progress

To ensure all M&S packaging that ends-up with our customers is easy to recycle we're aiming for it to be classified as 'widely recycled' or 'recycled in-store' in line with UK's On Pack Recycling Labelling (OPRL). The figures below show how much of our current packaging as used in the 2018 calendar year is measured as recyclable. Our data on identifying different types of plastic requires further improvement.

	*All materials that are widely recycled (by weight)	**Plastic that is widely recycled (by weight)
Total sales packaging	70%	30%
Food sales packaging	74%	31%
Clothing & Home sales packaging	48%	1%

^ Includes all packaging that ends-up with our customers with the exception of carrier bags.

^^ Undefined types of plastic have been considered as not recyclable.

We're members of the UK Plastics Pact which is working towards 100% widely recycled, re-usable, or compostable by 2025. In order to speed-up the process, in January 2019 we launched an in-store plastic-take-back scheme at eight locations where we collected difficult to recycle types of plastic packaging to be re-manufactured into a range of items including store fittings, furniture and playground equipment. We're aiming to extend these collections points to a selection of M&S stores across the UK over the next 12 months.

We are the only retail member of the Ceflex collaboration to improve the sustainability of plastic films. See: <https://cefex.eu/who-we-are/> We're also working on a series of projects on Food packaging and aim to reduce our usage of plastic by 1,000 tonnes.

In January 2019, we launched a trial to sell over 90 lines of unwrapped fruits and vegetables at our store in Tolworth, South West London. This is now being extended to a further two stores.

FOOD WASTE REDUCTIONS (BY 20%)**

By 2020, we plan to reduce food waste in our UK stores by 20% per sq ft against 2013/14. In addition, we will review opportunities to donate an increased amount of food to charities.

FOOD WASTE (HALVE)**

By 2025 (from 2021), we'll halve net food waste relative to sales from M&S operated and franchised locations worldwide against a newly established baseline.

Our 2019 progress

In 2018/19, we reduced the amount of UK retail food waste generated by 17% compared to 2013/14 and 24% compared to last year in absolute terms (the fast-changing nature of our business has meant it is difficult to continue to use a per sq ft index).

This was as a result of improvements made by our FUSE efficiency programme and also a 40% increase in donations of food surplus up to 1,177 tonnes (2017/18: 840 tonnes).

These donations are the equivalent to 2.8 million meals (based on the WRAP suggested average of 420g per meal).

BEHIND PLAN

ON PLAN

PLANET CONTINUED

CLOTHING REUSE AND RECYCLING

Between 2017 and 2025, we'll help customers around the world give clothes a second life, by facilitating the collection of at least three million garments a year for reuse and recycling.

2019 update

In 2018/19, our customers donated 2.8 million garments, mainly through our UK and ROI Shwopping partnership with Oxfam with contributions from India, Czech Republic and Hong Kong.

C&H RECYCLED MATERIALS

No update.

C&H REPAIR SERVICES

No update.

SUSTAINABLE DESIGN TOOLKIT/C&H CIRCULAR ECONOMY STANDARDS

2019 update

On Clothing, we've been part of collaborations that include Ellen MacArthur Foundation and Sustainable Clothing Action Plan which have published sustainable/circular economy design guides. We're now using the Sustainable Clothing Action Plan documents as the basis of a bespoke M&S version. For Food products we've held internal workshops to identify a small number of priorities for future consideration.

See: <https://www.ellenmacarthurfoundation.org/publications/a-new-textiles-economy-redesigning-fashions-future>
<http://www.wrap.org.uk/sustainable-textiles/scap/extending-clothing-life/guides/sustainable-clothing-guide>

FOOD WASTE (HOUSEHOLD TOP 10)

Updated in our 2018 Plan A Report.

ZERO LANDFILL**

2019 update

In 2018/19, our UK and ROI operations generated 75,000 tonnes of waste materials on a like-for-like basis. This was down 7% on last year and down 35% on our 2008/09 baseline. More accurate measurement techniques calculate an even lower re-stated figure of 73,000 tonnes.

No waste was sent to landfill during the year. At present we can only report on M&S operated stores in the UK and ROI.

UK and ROI store, office and warehouse waste in 000 tonnes

	2008/09	2017/18	2018/19 (like for like)	2018/19 (re-stated actual)	% change on 2008/09 (like for like)
Total waste	116	81	75	73	-35%
Waste to landfill	69	0	0	0	—
% recycled or recovered	41%	100%	100%	100%	

Total UK and ROI, store, office and warehouse water efficiency data** in litres per 1,000 sq ft

	2006/07	2017/18	2018/19	% change on 2006/07 change
Total in m³	1,266,704	1,141,911	1,053,561	-17%
Litres per 1,000 sq ft	67	46	43	-36%



PLANET CONTINUED

SCIENCE BASED TARGET EMISSIONS**



By 2030, in line with climate science, we aim to reduce greenhouse gas emissions from M&S operations worldwide by 80% compared to 2006/07, on route to a 90% reduction by 2035.

Our 2019 progress

Our Market-method emissions were 158,000 tonnes CO₂e, down by 75% on 2006/07 (640,000 tonnes CO₂e), putting us in a strong position to achieve our science-based target reduction of 80% by 2030. Our Location-method emissions were 360,000 tonnes CO₂e, down by 44% on 2006/07 (640,000 tonnes CO₂e). Around 40,000 tonnes of the reduction achieved in 2018/19 was due to the further lowering of UK grid factors. You can find full disclosure of M&S climate risks by registering as a user at cdp.net.

+ More detailed data by source covering several years can also be accessed at: <https://corporate.marksandspencer.com/sustainability/business-wide/climate-change>

M&S Group CO₂e emissions

	Plan A baseline 2006/07 000 t CO ₂ e	2017/18 000 t CO ₂ e	2018/19 000 t CO ₂ e	% change on 2006/07
Location method (using national grid averages)				
Direct emissions from operations (scope 1)	246	182	167	-32%
In-direct energy emissions from operations (scope 2)	394	248	193	-51%
Total of scope 1 and scope 2 emissions	640	430	360	-44%
Total Location method emissions per 1,000 sq ft of salesfloor	40	23	19	-52%
Market method (using contracted energy supplies & other instruments)				
Direct emissions from operations (scope 1)	246	157	158	-36%
In-direct energy emissions from operations (scope 2)	394	0	0	-
Total of scope 1 and scope 2 emissions	640	157	158	-75%
Total Market method emissions per 1,000 sq ft of salesfloor	40	8	8	-80%

Emissions are shown in compliance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard Revised and have been calculated using revised carbon conversion factors published by BEIS in July 2018. For international electricity, 2018 IEA scope 2 factors have been used. Additional refrigeration gases are drawn from Bitzer Report 19. This includes all activities where we have operational control. It excludes all non-metered premises and shopping service contract supplies. Renewable electricity tariffs have been calculated in accordance with the March 2015 WRI/WBCSD GHG Scope 2 Guidance on procured renewable energy. We have also added a conservatively estimated 2006/07 baseline for our International operations based on 2013/14 data. Scope 3 emissions shown in previous years are now included in our new Science Based Target Footprint commitment.

CARBON NEUTRAL OPERATIONS**

We'll maintain carbon neutrality for our worldwide operations up to at least 2025. We will develop a strategy to ensure that by 2022 participants of our supply chain can benefit from our carbon credit purchases.

2019 update

For the seventh consecutive year, we achieved carbon neutrality by a combination of reductions, procuring renewable energy, and purchasing and retiring high quality carbon offsets. As a signatory to the United Nation's Climate Neutral Now initiative, we procured 10% of the offsets retired for 2018/19, through the Clean Development Mechanism (CDM) process. For more information see: climatenutralnow.org.

M&S Group CO₂e emissions

	Plan A baseline 2006/07 000 t CO ₂ e	2017/18 000 t CO ₂ e	2018/19 000 t CO ₂ e	% change on 2006/07
Carbon offsets purchased and retired	0	157	158	-
Total Net emissions	640	0	0	-
Total net emissions per 1,000 sq ft of salesfloor	40	0	0	-

ON PLAN

PLANET CONTINUED

UK AND ROI ENERGY EFFICIENCY**

By 2020, we aim to improve energy efficiency in M&S operated stores, offices and warehouses in the UK and ROI by 50% compared to 2006/07, rising to 60% by 2025.

2019 update

This year, energy efficiency across our stores, offices and warehouses was improved by 41%, to 34.1 KWh/sq ft, compared with 2006/07 (57.4 KWh/sq ft).

Store energy efficiency was 39% at 41.2 KWh/sq ft, compared to (67.9KWhs per sq ft) in 2006/07. Gas usage included in our calculation has been adjusted using standard degree days to reflect changes in the number of cold days (43.0 KWhs/sq ft before adjustment). This modest progress is due to a number of factors, including the opening of more energy intensive food footage, which cancelled out some improvements.

Energy efficiency in our warehouses was improved by 46% at 14.1 KWhs/sq ft compared with 2006/07: 26.4 KWhs/sq ft and we improved energy use in our offices by 14% at 42.4 KWhs/sq ft (2006/07: 49.4 KWhs/sq ft).

UK and ROI Energy efficiency: Total store, office and warehouse energy usage in KWh/sq ft

	2006/07	2017/18	2018/19	2020 Target	% change on 2006/07
	57.4	34.4	34.1	28.7	41%

INTERNATIONAL ENERGY EFFICIENCY**

By 2020, we aim to improve energy efficiency in M&S operated international stores & warehouses outside of ROI by 30% compared to 2013/14.

2019 update

Last year we operated stores in three countries outside the UK and ROI, including a joint-venture business in India. Around a quarter of these International stores' total footage uses energy provided by the landlord and is outside our operational control. We've only included the energy and footage over which we have operational control. In 2018/19, we reduced our energy consumption by 25%, achieving 20.9 KWhs/sq ft compared to 2013/14 (27.9 KWhs/sq ft). Energy consumption in our International stores is much lower than in those in the UK and ROI because most International stores don't sell chilled food and also use heating and air conditioning provided by the landlord. Four international warehouses previously reported have fallen out-of-scope having become multi-user operations with more than one customer.

International stores (outside of ROI): Total store energy usage in KWh/sq ft

	2013/14	2017/18	2018/19	2020 Target	% change on 2013/14
	27.9	24.3	20.9	19.5	-25%

RENEWABLE ELECTRICITY**

Between 2017 and 2035, 100% electricity purchased for M&S operated stores, offices and warehouses worldwide will be classified as renewable.

2019 update

This year all the electricity purchased for M&S operated stores, offices and warehouses worldwide came from on-site generation, green tariff renewable sources or was supported by renewable electricity certificates.

BIOMETHANE**

2019 update

In 2018/19, we purchased 49,547 GWhs of biomethane gas, equivalent to 23% of our annual usage (last year 57%). This reduced our Market-method reported emissions by 9,000 tonnes.

RENEWABLE PEAK DEMAND

No update.

Clothing & Home store delivery fuel efficiency**

	2006/07	2017/18	2018/19	% change on 2006/07
Litres of fuel	4.3m	2.6m	2.5m	-42%
Litres of fuel/1,000 singles	10	10	10	-

Food store delivery fuel efficiency**

	2006/07	2017/18	2018/19	% change on 2006/07
Litres of fuel	15.0m	16.8m	17.2m	15%
Litres per store per month	2,556	1,448	1,357	-47%

PLANET CONTINUED

STORE REFRIGERATION (GREENHOUSE GASES)**

By 2025, we aim to reduce refrigeration gas carbon emissions by 80% in all M&S operated stores in the UK and ROI.

2019 update

This year, our emissions from UK and ROI refrigeration and air-conditioning were 41,000 tonnes CO₂e. Allowing for increases in store footage, emissions were down 74% at 2.4 tonnes CO₂e/1000 sq ft (2006/07: 9.4 tonnes CO₂e/1,000 sq ft).

UK and ROI Store refrigeration and air conditioning emissions in tonnes CO₂e per 1,000 sq ft

2006/07	2017/18	2018/19	2020 Target	% change on 2006/07
9.4	3.1	2.4	1.9	-74%

STORE REFRIGERATION (HFCS)**

2019 update

90 M&S stores have HFC-free sales floor refrigeration systems.

Refrigeration and air-conditioning gas use data in M&S UK and ROI stores

HCFC	1%
HFC	67%
HFO	0%
Other natural fluids and gases	32%

STORE CLIMATE ADAPTATION

2019 update

This year, we installed sun control window film to improve temperature management and energy efficiency at our stores in Cardiff city centre and at the Castlepoint shopping centre in Bournemouth.

SCIENCE BASED TARGET FOOTPRINT**



By 2030, in line with climate science, we'll reduce our indirect greenhouse gas emissions from upstream and downstream sources by at least 13.3 million tonnes.

Our 2019 progress

Our target of 13.3 million tonnes CO₂e by 2030 has been approved by the Science Based Target Initiative and is based on reductions made by M&S to the indirect emissions from our supply chains and when customers use our products. These are known as Scope 3 emissions and were estimated at 6.4 million tonnes for 2016/17. Because Scope 3 emissions are indirect and we're relying on data from a range of external sources, we're reporting annual reductions in arrears against a 2016/17 baseline.

For 2017/18, our actions reduced these Scope 3 emissions by around 65,000 tonnes CO₂e. This was mainly achieved by sourcing sustainable cotton and improving energy efficiency and sourcing at our Food suppliers. This scale of reduction will need to be significantly improved to reach the required one million tonnes a year target and so at present is considered as being Behind plan.

BEHIND PLAN

ZERO DEFORESTATION**

Building on the substantial progress we've already made, and in recognition of forest protection as part of climate change mitigation, we're aiming to ensure zero deforestation from the use of palm oil, soy, cattle, wood and wood derived materials in the production of M&S products by 2020.

2019 update

M&S policies and processes are used to avoid deforestation in the procurement of wood, wood derived materials, beef and leather sourcing.

All the palm oil used in M&S products was Roundtable on Sustainable Palm Oil (RSPO) certified for 2018. 97% was a mix of segregated and mass balance with the remaining 3% covered by the purchase of RSPO Credits to encourage the transition to sustainable supplies.

Soy which is mainly used in M&S supply chains as an animal feed remains the greatest challenge. By 2020 we're aiming for all soy used in the M&S supply chain to be covered by some form of deforestation avoidance certification.

SUSTAINABLE ANIMAL PROTEIN

2019 update

We're working in a new partnership that has developed an assessment tool which is now being extended as part of a wider industry collaboration. We're also taking part in the European Roundtable for Beef Sustainability, an even wider collaboration to improve the environmental, social and economic performance of beef production across Europe.

In addition, following an environmental benchmark of different types of livestock, we're also working with Forum for the Future as part of their Protein Challenge 2040 programme.

<https://www.forumforthefuture.org/protein-challenge>
<http://www.saiplatform.org/pressroom/265/33/European-Roundtable-for-Beef-Sustainability-ERBS-ready-for-launch>

PLANET CONTINUED

PRODUCT PLAN A ATTRIBUTES**



By 2020, 100% of M&S products will have at least one Plan A attribute and by 2025 every product will have attributes which address all priority social, ethical and environmental impacts.

Our 2019 progress

As of April 2019, based on the volume of items sold worldwide, around 88% of M&S products have at least one Plan A attribute. This includes around 90% of M&S Food products and around 80% of M&S Clothing & Home products. We intend to review our plans on how we integrate social and environmental qualities into our product specifications.

BEHIND PLAN

RESPONSIBLY SOURCED MATERIALS**

By 2025, the 50 key raw materials used for M&S products will come from sources verified as respecting the integrity of ecosystems, the welfare of animals and the wellbeing of people and communities. This will cover over 80% of M&S raw material usage by volume.

Our 2019 progress

As a first step, to develop a list covering at least 80% of all the raw materials used to make M&S products, we've used a combination of volume, and social and environmental impacts. This excludes packaging which is addressed elsewhere in Plan A. Although large amounts of water are used in processing, we've only included it where it is an ingredient. We aim to start reporting progress from next year but the full list of these raw materials can be seen at:

<https://corporate.marksandspencer.com/sustainability/business-wide/natural-resources#1dd1347e40534586a8257dcec04bc8f0>

ON PLAN

SUSTAINABLE COTTON**

We'll source 100% of cotton from sustainable sources by 2019 and by 2025 will aim to have increased the proportion of Fairtrade, organic and recycled sources to 25%.

Our 2019 progress

In order to incorporate our commitment to 100% sustainable cotton clothing for the Spring/ Summer 2019 season, we will report progress in 2020.

BEHIND PLAN

PLANET CONTINUED

SUSTAINABLE FOOD FACTORIES**

By 2020, at least 95% of M&S food (by volume) will come from factories that achieve Silver level on our Food Sustainability Scorecard and by 2025 at least 50% will achieve Gold level.

Our 2019 progress

As of April 2019, the proportion of M&S food products provided by Silver level suppliers had increased to 74% (last year: 63%) as a result of the validated performance of 148 supplier sites. To achieve this standard, a site has to perform at Silver level or above, across three areas: human resources, environmental performance and resource efficiency. Four of these 148 suppliers have been validated at Gold level.

BEHIND PLAN

SUSTAINABLE CLOTHING & HOME PROCESSING**

By 2025, for our M&S Clothing & Home products we'll only use dyehouses, printers, laundries, tanneries and finishing facilities that meet credible independent standards of environmental and social sustainability.

Our 2019 progress

We've invited our largest processing suppliers to take part in the Sustainable Apparel Coalition's Higg Index Facility Tool for tracking environment improvements:

+ <https://apparelcoalition.org/higg-facility-tools/>

ON PLAN

M&S FARMING FOR THE FUTURE**

2019 update

We're now reporting annually in June on our animal welfare and environmental outcome-indicators covering fresh meat, farmed fish, poultry, fresh milk and laying hens. This contributed towards M&S being rated top of the 2019 Business Benchmark for Food Animal Welfare.

+ See: <https://www.bbfaw.com/benchmark/>
<https://corporate.marksandspencer.com/sustainability/food-and-household/capacity-building-initiatives/farming-for-the-future>

SOIL HEALTH

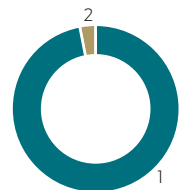
2019 update

During the year we've worked with Forum for the Future to identify key issues and actions. These are now being developed into a wider collaboration.

We also helped to develop a range of soil health tools with the National Institute of Agricultural Botany (NIAB) which we featured at a conference with our suppliers in January 2019. This project will now investigate how these tools can be applied to other regions of the world where we source produce.

WILD CAUGHT FISH SOURCING DATA** FOR 2018/19

	%
1. Sustainable practice applied or participating in a fisheries improvement project	95
2. Working with WWF for improvement	5



SUSTAINABLE CLOTHING & HOME FACTORIES

2019 update

As part of the M&S Clothing Sourcing Scorecard we've also invited our 1st tier clothing suppliers to take part in the Sustainable Apparel Coalition's Higg Facility Environmental Module.

SUSTAINABLE PROPERTY SUPPLIERS

2019 update

During the year we conducted research into sustainable supply chain management in the Property Group. This led to the development of a scorecard question set which is being added in stages to our property supply chain management system Altius VA.

+ See: <https://www.altiusva.com/>

FRAMEWORKS AND ASSURANCE

PLAN A AND THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

Launched in 2015, the 17 SDGs form a shared global agenda for environmental improvement, social empowerment and greater equality. The table below show how the M&S business aligns with these Goals and how Plan A addresses 15 of them. Goal number 17, on Partnerships, underpins all of these activities.

PLACES		<ul style="list-style-type: none"> - Store closures impacting negatively on town centre social wellbeing. + We'll help transform 1,000 communities and provide community space in 50% of our full line UK stores. 	2
		<ul style="list-style-type: none"> - We sell a range of different of food and drinks including those that should be consumed in moderation such as indulgent treats and alcohol. + We aim to provide our customers with healthy choice Food products and information to maintain a healthy lifestyle. 	4
PEOPLE		<ul style="list-style-type: none"> - In-work poverty caused by the difference between wages and costs of living. + We'll research the causes of in-work poverty and how we can make improvements. We're committed to paying a living wage to all M&S colleagues worldwide and encouraging our key franchise partners and product suppliers to do the same. 	6
		<ul style="list-style-type: none"> + Our greatest contribution to eradicating hunger will be through championing human rights, inclusivity and fair pay across supply chains. In addition, any edible surplus food from our stores, key franchises and food suppliers will be consumed by people. 	5-6
		<ul style="list-style-type: none"> + We'll identify future skills gaps and training needs for M&S colleagues and launch a major education programmes in UK schools and colleges. 	2
		<ul style="list-style-type: none"> + We want our workforce to reflect the diversity of the communities in which we trade. We'll launch programmes to combat gender discrimination and act to promote gender equality at our suppliers. 	4-5
		<ul style="list-style-type: none"> + M&S employability programmes will continue to help disadvantaged groups in society gain employment. We'll also launch further programmes to address the human rights impacts of our sourcing policies and eradicate modern slavery. 	2,6
		<ul style="list-style-type: none"> + As a retailer, our main contribution will be as a catalyst for product and supply chain management innovation by developing new standards of social and environmental sustainability. 	13
PLANET		<ul style="list-style-type: none"> + We'll launch an M&S inclusion Strategy and help one million people in our supply chains through our Global Community Programme 	3,5
		<ul style="list-style-type: none"> - Supply chain production processes can degrade local community's accessibility and quality of water. 	12-13
		<ul style="list-style-type: none"> + We'll use Sustainability Scorecards to improve water efficiency across our supply chains and water stewardship plans for the most at-risk watersheds. 	10-12
		<ul style="list-style-type: none"> + We'll continue to improve our own energy efficiency and that of our Suppliers using Sustainability Scorecards. We'll also support the development of renewable energy markets by procurement and help communities generate their own energy. - Depletion of natural resources through the production of M&S products. 	7-8
		<ul style="list-style-type: none"> + We'll develop and implement Circular Economy standards, ensure all packaging is easy to recycle and half food waste. - Greenhouse emissions contributing to climate change from M&S and supplier operations. + We'll maintain our position of operational carbon neutrality whilst also achieving a Science Based Target for reducing GHG emissions by 80% and by 13.3m Tonnes across our value chains by 2030. 	9-11
		<ul style="list-style-type: none"> - Depletion of natural resources through the production of M&S sea fish products. + We'll ensure all marine-based raw materials respect ecosystem sustainability standards. 	13
		<ul style="list-style-type: none"> - Depletion of natural habitats through the production of M&S products + We'll ensure all land-based raw materials respect ecosystem sustainability standards. 	12-13

FRAMEWORKS AND ASSURANCE CONTINUED

GLOBAL REPORTING INITIATIVE STANDARDS CONTENT INDEX

In October 2016 the UN Global Sustainability Standards Board introduced new GRI Sustainability Reporting Standards to replace the previous G4 version by July 2018.

Since we launched the Plan A sustainability programme in 2007, our reporting has been based on our own assessment of materiality used to create Plan A with GRI as a secondary index. We've taken the same approach with GRI Standards and this report is GRI-referenced. We have retained a content Index to assist those who wish to use this report for benchmarking purposes.

GRI referenced disclosures	GRI standards	Inclusion	Page
102: General disclosures 2016	1-11,14-16, 18, 19, 22-28, 30, 33-39, 43, 45	Yes	AR
	17	Yes	6
	50	Yes	FC
	54,55	Yes	15
	56	Yes	16-17
	12, 13, 20, 21, 29, 31, 32,40-42, 44, 46-49, 51, 46-53	No	
Material topics to Plan A additional to GRI	Transparency	Yes	3
	Healthy food –	Yes	4
	Sustainable buildings	Yes	11
	Employability	Yes	3
103: Management approach 2016	1- 3	No	
201: Economic performance	1, 2, 3, 4	Yes	AR
202: Market presence	1, 2	No	
301: Materials	1, 2, 3	Partial	7-8
302: Energy	1, 3, 4	Yes	10
	2, 5	No	(875GWh)
303: Water	1	Yes	8
304: Biodiversity	2	Yes	12-13
305: Emissions	1- 6	Yes	9-11
306: Effluents and waste	2	Yes	7-8
307: Environmental compliance	1	Yes	None

GRI referenced disclosures	GRI standards	Inclusion	Page
308: Supplier environmental assessment	1, 2	Yes	12-12
401: Employment	2	Yes	W
402: Labour management	1	Yes	W
403: Occupational health & safety	1, 4	Yes	W
	2	Yes	4
404: Training and education	1-3	No	
405: Diversity and equal opportunity	1	Yes	4-5
406: Non-discrimination	1	Partial	4-5
407: Freedom of association	1	No	
408: Child labour	1	Yes	6
409: Forced labour	1	Yes	9
413: Local communities	1	Yes	2-3
414: Supplier social assessment	1, 2	Yes	6
415: Political donations	1	Yes	AR
416: Customer health & safety	1	No	
417: Marketing and labeling	1	Partial	7,8,13

AR: Annual Report
W: Plan A website

UNITED NATIONS GLOBAL COMPACT REFERENCE TABLE

In May 2016, M&S became a signatory to the **United Nations Global Compact**, a set of ten principles covering human rights, the environment and ethical behaviour. The table below shows where you can find the relevant content.

	Principle	Page
HUMAN RIGHTS	1. Businesses should support and respect the protection of internationally proclaimed human rights; and	https://corporate.marksandspencer.com/sustainability/business-wide/human-rights
	2. make sure that they are not complicit in human rights abuses.	6
LABOUR	3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	6
	4. the elimination of all forms of forced and compulsory labour;	Modern Slavery Statement
	5. the effective abolition of child labour; and	Modern Slavery Statement
	6. the elimination of discrimination in respect of employment and occupation.	6
ENVIRONMENT	7. Businesses should support a precautionary approach to environmental challenges;	7-13
	8. undertake initiatives to promote greater environmental responsibility; and	7-13
	9. encourage the development and diffusion of environmentally friendly technologies.	7-13
ANTI-CORRUPTION	10. Businesses should work against corruption in all its forms, including extortion and bribery.	https://corporate.marksandspencer.com/sustainability/business-wide/human-rights

FRAMEWORKS AND ASSURANCE CONTINUED

INDEPENDENT ASSURANCE STATEMENT

Marks and Spencer plc (“M&S”) commissioned DNV GL Business Assurance Services UK Limited (“DNV GL”, “we”, or “us”) to undertake independent assurance of the 2019 Plan A Performance update (the “Update”) for the 52 weeks ended 30th March 2019.

OUR OPINION:

On the basis of the work undertaken, nothing came to our attention to suggest that the Update does not properly describe M&S adherence to the Principles described below. In terms of reliability of the performance data, nothing came to our attention to suggest that these data has not been properly collated from information reported at operational level, nor that the assumptions used were inappropriate.

WITHOUT AFFECTING OUR ASSURANCE OPINION, WE ALSO PROVIDE THE FOLLOWING OBSERVATIONS:

We note that the M&S Plan A Report has transitioned to a Performance update in 2019. While the narrative around Plan A is no longer as comprehensive, the commitments and data indicators continue to be reported. We understand that M&S is in the process of evaluating its approach going forward for Plan A.

STAKEHOLDER INCLUSIVENESS

The participation of stakeholders in developing and achieving an accountable and strategic response to sustainability.

We saw evidence of stakeholder engagement related to the Plan A commitments and the views of a range of internal and external stakeholders are disclosed in the Update through examples and case studies. M&S continues to engage with representatives from the local communities that it operates in, its key suppliers, partners and other key stakeholders.

MATERIALITY

The process for determining the issues that are most relevant to an organisation and its stakeholders.

For the commitments that we reviewed, we found that the management approach for priority issues was well embedded within the business. However we noted ongoing changes in existing governance structures around Plan A, and a number of commitments are currently under discussion to determine the way forward for these.

We recommend that decisions around which commitments are continued are based on a thorough materiality process to help ensure that the views of both internal and external stakeholders are considered.

SUSTAINABILITY CONTEXT

The presentation of the organisation's performance in the wider context of sustainability.

The narrative related to the Sustainability context is now included within the Annual Report. The information in the Annual Report is less detailed on how Plan A commitments are linked to key sustainability issues and context, particularly disruptive threats and opportunities to the organisation, compared to previous years. We note that M&S has benchmarked its commitments and targets against the SDGs, in line with good practice.

COMPLETENESS

How much of all the information that has been identified as material to the organisation and its stakeholders is reported.

The Update provides a good overview of performance figures across the organisation, at corporate and operational levels, and through the reported commitments, includes upstream and downstream impacts of M&S operations and products.

FRAMEWORKS AND ASSURANCE CONTINUED

ASSURANCE STATEMENT CONTINUED

RELIABILITY AND QUALITY

The accuracy and comparability of information presented in the Update, as well as the quality of underlying data management systems.

M&S has well-established processes for the collection of performance data from its operations to corporate level systems. As in previous years, we noted continuing reorganisation at the M&S Head Office, which poses a potential risk of technical and analytical capability being lost in several areas, which will likely impact on continuity of data for the following year, if this is not actively managed. Plan A governance arrangements also appear to be in flux, which may further impact on the delivery of certain commitments in the future.

We reinstate our previous recommendation that data compiled from various sources, especially when manual processes are involved, are periodically reviewed, checked against source evidence and formally signed-off. We note that this is conducted for a number of commitments but is not systematically implemented across all Plan A commitments.

A comprehensive list of total M&S stores and total square footage matching the scope of the commitments could not be reviewed. We recommend that M&S puts in place a procedure ensure that a consistent store list (and corresponding square footage) is used across all its commitments.

For the food waste (reduction by 20%) commitment, the data in 2018/19 was reported in absolute terms instead of on a square footage basis as in previous years. We were able to review the reasonableness of achievement against this figure, but the published figure was not comparable to the previous year.

We found a limited number of non-material errors and omissions and these were corrected prior to inclusion in the Report. These errors were not found to be systemic.

SCOPE AND APPROACH

We performed our work using DNV GL's assurance methodology VeriSustain™, which is based on our professional experience, international assurance best practice including the International Standard on Assurance Engagements 3000 ("ISAE 3000"), and the Global Reporting Initiative ("GRI") Sustainability Reporting Guidelines. We evaluated the Update for adherence to the VeriSustain™ Principles (the "Principles") of stakeholder inclusiveness, materiality, sustainability context, completeness, and reliability. We evaluated the Selected Performance Information using the reliability principle together with data protocols for how the data are measured, recorded and reported.

We understand that the reported financial data and information are based on data from M&S's Annual Report and Accounts, which are subject to a separate independent audit process. The review of financial data taken from the Annual Report and Accounts is not within the scope of our work.

DATA IN SCOPE

We evaluated 12 material Plan A commitments and 24 Plan A updates, annotated with '***' in the Update (together the "Selected Performance Information"), using the reliability principle for how the data are measured, recorded and reported.

BASIS OF OUR OPINION

A multi-disciplinary team of sustainability and assurance specialists performed work at M&S Head Office. We undertook the following activities:

- Review of the current sustainability issues that could affect M&S and are of interest to stakeholders;
- Review of M&S approach to stakeholder engagement and recent outputs;
- Review of information provided to us by M&S on its reporting and management processes relating to the Principles;
- Interviews with selected senior managers responsible for management of sustainability issues, selected in conjunction with DNV GL, and review of selected evidence to support issues discussed;
- Interviews with content and data owners and review of progress made in relation to the Selected Performance Information, annotated with '***' in the Update, and review of how related data is measured, recorded and reported using the reliability and quality principle together with M&S data protocols. These commitments and indicators were selected based on materiality at a consolidated corporate level; and
- Visits to the Head Office in London, United Kingdom to review process and systems for gathering, preparing and consolidating the Selected Performance Information, including sample checking of source data and data consolidation.

FRAMEWORKS AND ASSURANCE CONTINUED

ASSURANCE STATEMENT CONTINUED

RESPONSIBILITIES OF THE DIRECTORS OF M&S AND OF THE ASSURANCE PROVIDERS

The Directors of M&S have sole responsibility for the preparation of the Update. In performing our assurance work, our responsibility is to the management of M&S; however, our statement represents our independent opinion and is intended to inform all stakeholders. DNV GL was not involved in the preparation of any statements or data included in the Update except for this Assurance Statement.

DNV GL's assurance engagements are based on the assumption that the data and information provided by the client to us as part of our review have been provided in good faith. DNV GL expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Assurance Statement.

LEVEL OF ASSURANCE

We planned and performed our work to obtain the evidence we considered necessary to provide a basis for our assurance opinion. We are providing a 'limited level' of assurance. A 'reasonable level' of assurance would have required additional work at Group and site level to gain further evidence to support the basis of our assurance opinion.

INDEPENDENCE

DNV GL's established policies and procedures are designed to ensure that DNV GL, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV GL) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. We have no other contract with M&S.

DNV GL BUSINESS ASSURANCE

DNV GL Business Assurance Services UK Limited is part of DNV GL – Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance. www.dnvgl.co.uk/BetterAssurance

For and on behalf of DNV GL Business Assurance Services UK Limited, London, UK

Date 23 May 2019

Gareth Manning

Principal Consultant and Lead Assuror
UK Sustainability, DNV GL – Business Assurance

Shaun Walden

Principal Consultant and Reviewer
UK Sustainability, DNV GL – Business Assurance