

M&S Auditor history

As disclosed in our 2013 Annual report, PricewaterhouseCoopers, and its predecessor firms, have been the auditor for Marks & Spencer since 1926. A breakdown of how they have evolved is provided below

Auditors of Marks & Spencer

1926 – Edward Guthrie & Co

1930 - Edward Guthrie & Co and Deloitte, Plender, Griffiths & Co (Joint auditors)

1931 - Deloitte, Plender, Griffiths & Co

1952 - Deloitte, Plender, Griffiths & Co merged with Haskins & Sells to form Deloitte, Haskins & Sells

1990 –Deloitte Haskins & Sells merged with Coopers and Lybrand becoming Coopers and Lybrand Deloitte

In 1989 Deloitte Haskins & Sells in the USA merged with Touche Ross in the USA to form Deloitte & Touche. A smaller number of Deloitte Haskins & Sells member firms rejected the merger with Touche Ross and shortly thereafter merged with Coopers & Lybrand to form Coopers & Lybrand Deloitte. (Some member firms of Touche Ross also rejected the merger with Deloitte Haskins & Sells and merged with other firms) The Deloitte name was dropped in the mid nineties.

1998 - Price Waterhouse merged with Coopers and Lybrand becoming PwC, who are our current Auditor