Launched in 2015, the 17 SDGs form a shared global agenda for environmental improvement, social empowerment and greater equality. The table here show how Plan A 2025 supports 15 of the SDGs. While goal number 17, on Partnerships, underpins all of these activities.

### WELLBEING

We aim to provide our customers with industry-leading Food and Clothing & Home products, services and support to help them live more healthily. We'll also work to improve the health and wellbeing of M&S colleagues and people working in our supply chains.

<table>
<thead>
<tr>
<th>SDG</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>We'll research the causes of in-work poverty and how we can make improvements. We're aiming to pay a living wage to all M&amp;S colleagues worldwide and encouraging our key franchise partners and product suppliers to do the same.</td>
</tr>
<tr>
<td>2</td>
<td>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.</td>
</tr>
<tr>
<td>3</td>
<td>We'll identify future skills gaps and training needs for M&amp;S colleagues and launch major education programmes in UK schools and colleges.</td>
</tr>
<tr>
<td>4</td>
<td>We want our workforce to reflect the diversity of the communities in which we trade. We'll launch programmes to combat gender discrimination, reduce the non-demographic pay gap in our UK business and work to promote gender equality at our suppliers.</td>
</tr>
<tr>
<td>5</td>
<td>M&amp;S employability programmes will continue to help disadvantaged parts of society into employment. We'll also launch further programmes to address the human rights impacts of our sourcing policies and eradicate modern slavery.</td>
</tr>
</tbody>
</table>

### COMMUNITY

We'll launch an M&S Inclusion Strategy and help one million people in our supply chains through our Global Community Programme.

<table>
<thead>
<tr>
<th>SDG</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>We'll help transform 1,000 communities and provide community space in 50% of our full line UK stores.</td>
</tr>
<tr>
<td>7</td>
<td>We'll help launch an M&amp;S Inclusion Strategy and help one million people in our supply chains through our Global Community Programme.</td>
</tr>
</tbody>
</table>

### PLANET

As a retailer, our most significant usage of water is in our supply chains. We'll use Sustainability Scorecards to improve water efficiency across our supply chains and water stewardship plans for the most at-risk watersheds.

<table>
<thead>
<tr>
<th>SDG</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>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 at least 200 communities generate their own energy.</td>
</tr>
<tr>
<td>9</td>
<td>We'll develop and implement new product circular economy standards and services, ensure all packaging is easy to recycle and halve net food waste.</td>
</tr>
<tr>
<td>10</td>
<td>We'll ensure all land-based raw materials respect ecosystem sustainability standards.</td>
</tr>
<tr>
<td>11</td>
<td>We'll ensure all marine-based raw materials respect ecosystem sustainability standards.</td>
</tr>
<tr>
<td>12</td>
<td>We'll maintain our position of operational carbon neutrality while also achieving a Science-Based Target for reducing GHG emissions by 80% and by 13.3m Tonnes across our value chains by 2030.</td>
</tr>
<tr>
<td>13</td>
<td>We'll maintain our position of operational carbon neutrality while also achieving a Science-Based Target for reducing GHG emissions by 80% and by 13.3m Tonnes across our value chains by 2030.</td>
</tr>
<tr>
<td>14</td>
<td>We'll ensure all marine-based raw materials respect ecosystem sustainability standards.</td>
</tr>
<tr>
<td>15</td>
<td>We'll ensure all land-based raw materials respect ecosystem sustainability standards.</td>
</tr>
</tbody>
</table>
In May 2016, M&S became a signatory to the United Nations Global Compact, a set of 10 principles covering human rights, the environment and ethical behaviour. This table shows where you can find the relevant content either in this report or in our Human Rights report, which is published alongside it.

**HUMAN RIGHTS**
1. Businesses should support and respect the protection of internationally proclaimed human rights; and 9-10, 21-22
2. make sure that they are not complicit in human rights abuses. 9-10, 21-22

**LABOUR**
3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; 21-23
4. the elimination of all forms of forced and compulsory labour; 21-23
5. the effective abolition of child labour; and 21-23
6. the elimination of discrimination in respect of employment and occupation. 19-21

**ENVIRONMENT**
7. Businesses should support a precautionary approach to environmental challenges; 25-33
8. undertake initiatives to promote greater environmental responsibility; and 25-33
9. encourage the development and diffusion of environmentally friendly technologies. 25-33

**ANTI-CORRUPTION**
10. Businesses should work against corruption in all its forms, including extortion and bribery. 9-10
INDEPENDENT ASSURANCE STATEMENT
To the management of Marks and Spencer Group plc

Marks and Spencer plc ("M&S") commissioned DNV GL Business Assurance Services UK Limited ("DNV GL", "we", or "us") to undertake independent assurance of its Plan A Report 2018 (the "Report") for the 52 weeks ended 1st April 2018.

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.

DATA IN SCOPE
We evaluated the 40 highly material Plan A commitments and five indicators, annotated with ‘**’ in the Report (the "Selected Performance Information"), using the reliability principle for how the data are measured, recorded and reported.

WITHOUT AFFECTING OUR ASSURANCE OPINION, WE ALSO PROVIDE THE FOLLOWING OBSERVATIONS:
M&S Plan A reporting is extensive, covering one hundred commitments and data indicators. This Report marks the launch of Plan A 2025, which builds on the current Plan A ambition and places M&S in a leading position to achieve the 1600+ commitments and five indicators, annotated with ‘**’ in the Report (the "Selected Performance Information"), using the reliability principle for how the data are measured, recorded and reported.

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

WE UNDERSTAND THAT THE REPORTED FINANCIAL DATA ARE MEASURED, RECORDED AND REPORTED.

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

We saw a good level of stakeholder engagement and inclusiveness related to the Plan A commitments, and the views of a range of internal and external stakeholders are disclosed in the Report through examples and case studies. Some examples include engaging with representatives from local communities to understand their priority issues (See Helping transform communities), discussions with charities and other interest groups on the preferred use of M&S spaces (See UK Community space), and engaging with food suppliers to help them progress to Silver and Gold validations (See Sustainable Food Factories).

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

We found that the management approach for priority issues was well embedded within the business. The process considered inputs from a wide range of sources, including the expectations of internal and external stakeholders, megatrends, financial considerations, policies and regulations, corporate and local environments, and overall sustainability context.

SUSTAINABILITY CONTEXT
The presentation of the organisation’s performance in the wider context of sustainability.

The Report demonstrates a comprehensive understanding of M&S sustainability issues and context, and highlights several disruptive threats and opportunities. M&S has several programs and commitments which demonstrate a strong focus on the local communities M&S serves. Whilst M&S reports on its positive contribution to the UN Sustainable Developments Goals, we recommend M&S analyses its positive and potentially adverse impacts in a more meaningful way at a target level.

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

The Report provides a good overview of performance across the organisation, at corporate and operational levels, and includes upstream and downstream impacts of M&S operations and products. The Report covers the organisation’s impacts over an extended time frame, including long-term strategic and operational objectives and targets and historic performance on key performance data.

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

M&S has well-established processes for compilation of performance data from its operations to corporate level systems. We noted continuing reorganisation at the M&S Head Office, which poses a potential risk of technical and analytical capability being lost in those areas, which will likely impact on continuity of data for the following year, if this is not actively managed.

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 systemic. We restate 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 reiterate our previous recommendation that M&S publishes its methodology for collecting, calculating and reporting key performance data (either in the Plan A Report or in a Basis of
We have noted that M&S plans to publish this next year, and a Basis of Reporting document has already been initiated for some commitments such as energy efficiency.

We acknowledge the increased levels of ambition of Plan A 2025 and how this makes delivering the commitments more challenging. We observed several commitments that are not started and due to be delivered with a longer timeframe (e.g. Next generation technologies, Recyclable packaging, All food eaten by people, Colleague health assessment). However given the complexity of the issues and stakeholders involved, we consider them to be at risk of not being met if not adequately managed, as there is currently no defined ownership or investment plan to deliver these commitments.

**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 Report, 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.

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

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

The Management of M&S have sole responsibility for the preparation of the Report. 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 Report except for this Assurance Statement. We have no other contract with M&S.

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.

**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.

**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
We can trace ALL our beef right back to every farm and animal

We’re the only national retailer who can say that.

WE TRACE IT. SO YOU CAN TRUST IT.