BASIS OF REPORTING PLAN A

This document provides supplementary detail on data for our **2019 Plan A Performance update**. Wherever possible, we adopt common methodologies such as the London Benchmarking Group protocols for community investment, WRI Greenhouse Gas Reporting Protocols and OPRL definitions of recyclability. All figures will relate to the most recent April to March financial year unless otherwise stated.

INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY

PLACES

INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
HELPING TRANSFORM COMMUNITIES					
Number of locations where we've helped social transformation or shared best practices.	Number of locations in the UK and ROI where we've completed programmes that help social transformation and then shared the best practices more widely.	M&S project plans and tracking.	No. of locations	N/A	Cumulative calculation of locations against the stated targets of 10 by 2020; an additional 100 by 2023 and best practices shared to a further 1,000.
£25m for health causes					
Progressive measurement of money donated and raised for health causes.	Monies donated and raised for a range of health and wellbeing related charities form across M&S between 2017/18 and 2024/25.	Charity recipients, Neighbourly.com and store submitted proformas.	£m	N/A	Cumulative calculation of monies donated and raised set against the stated 2024/25 target of £25m using London Benchmarking Group guidance.
Local fundraising					
Positive difference to local communities.	Amount of: money raised for charities, paid volunteering hours and stores donating surplus food, from M&S operated in the UK and ROI.	See: Community donations See: Volunteering Neighbourly social network	£m Hours No. of stores	Last year	See: Community donations See: Volunteering Stores registered on the Neighbourly social network. See **neighbourly.com/MarksandSpencer**
Community donations					
Monetary value donated and raised for charities and community programmes.	Total company donations split by cash, time and in-kind and additional amounts leveraged through M&S activities.	Centrally managed collation from charity feedback, proforma's and internal finance systems.	£m	Last year	London Benchmarking Group guidelines. See: **lbg-online.net** Compared to the previous year's data.

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Marks & Start					
The total number M&S work placements and the resulting into work rates.	The total number of M&S sponsored work placements offered. The % of participants who complete the placements who go into work, and the % still in work after 12 months.	Centrally collated and monitored list from workplace partner organisations.	placements offered % into work % in work in 12 months	N/A	Cumulative calculation of total placements offered and into work rates between 2017/18 and 2024/25 set against the stated targets of 25,000 placements; 50% into work and 50% still in work after 12 months.
Volunteering					
Hours of work-time volunteering by M&S colleagues.	The total number of worldwide worktime volunteering hours recorded between 2017/18 and 2024/25.	Centrally managed collation of recorded hours from retail colleagues in the UK and ROI plus a range of additional lists covering others areas of the business	No. of hours	N/A	Cumulative calculation of the total number of recorded hours of volunteering set against the stated target of 1 million hours (an average of 125,000 hours per year).

GLOBAL COMMUNITY PROGRAMME					
Number of people who have benefited from M&S sponsored community programmes.	The number of people at M&S suppliers and surrounding communities who have benefited directly or indirectly from M&S sponsored community training programmes conducted with Emerging Leaders between 2017/18 and 2024/25 Centrally collated list of Emerging Leaders multiplier models showing how additional members of the community estimated to have benefitted indirectly.	Centrally collated list of people who have benefited directly from programmes with Emerging Leaders.	No. of people	N/A	Annual cumulative financial year calculation of direct, in-direct and total beneficiaries between 2017/18 and 2024/25 set against the stated target of 1 million (averaging 125,000 per year). We have based the figures for indirectly benefited people in our supply chains on a third -party methodology. M&S has not been involved in the development of the methodology or in a review of any inherent assumptions made.

INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY

PEOPLE

INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
50% HEALTHIER FOOD					
Proportion of M&S food sales worldwide that is classified as being healthier.	All M&S food products with an associated health claim, such as those bearing the Eat Well logo, Count on Us, Active Health, Balanced for You and healthier options such as sugar free and reduced fat. This excludes non-M&S brands, wine and hospitality lines.	M&S product contract and specification management systems.	% of total	2016/17	Measurement by sales volumes for the preceding January to February period.
Improved indulgent food					
Calories, saturated fat and total sugar.	Measurement of calories, saturated fat and total sugar contained within M&S products in the ten most indulgent types of food that contribute to UK diets as defined by Public Health England.	M&S product contract and specification management systems.	% change	October 2016	Cumulative aggregated measurements across all ten indulgent food categories up to February 2019.
Calorie-cap single portion food					
Proportion of single-serve portions with 250 calories or fewer.	Measurement of the proportion of single serve calories in single serve portion sizes of snacks, confectionery and ice cream with 250 calories or fewer,	M&S product contract and specification management systems.	% of total	N/A	Measurements for each type of product at March 2019.
Health & Safety					
Annual Health & Safety data for M&S employees.	RIDDOR injury rate per 100,000 employees covering fatalities, specified injuries and those resulting in absences of over 3 days for Northern Ireland and ROI and over 7 days for England, Scotland and Wales.	M&S Health & safety reporting databases.	Injuries per 100,000 employees	N/A	Annual totals set against the previous year's retail and warehouse sector benchmarks as published by the Health & Safety Executive.

INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
SENIOR MANAGEMENT DIVERSITY					
The proportion of the M&S Board and senior management by gender, and ethnicity.	The proportion of M&S senior management (most senior 120 leaders) who are female and drawn from ethnic minority backgrounds.	Current list of Board members. Centrally collated from Human Resources management information	% to total	N/A	Annual calculation of the proportion of senior management in each category as of the stated date set against our 2022 targets of 50% female and 15% BAME. As at March 2019.

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Diversity					
The proportion of M&S colleagues by gender, ethnicity, age and service.	The proportions of female M&S colleagues worldwide (including joint-ventures) by total, management, store managers and senior management as at 31March. The proportions of female M&S colleagues in the UK and ROI by total, management, store managers and senior management as at 31 March. The proportions of M&S colleagues in the UK and ROI drawn from ethnic minority backgrounds by total and management as at 31 March. The proportions of M&S colleagues in the UK and ROI under 25 years of age, over 50 years of age, over 60 years of age, over 65 years of age and with more than 11 years' service as at 31 March.	Centrally collated from Human Resources management information.	% to total	Last year	Annual calculation of the proportion of colleagues in each category compared to the previous year as at March 2019.
Employee turnover					
Planned and unplanned employee turnover.	The proportion of M&S colleagues in the UK and ROI who have left the company within the last twelve months for planned (mainly temporary contracts but also redundancies) and unplanned (resignations) reasons as at 31March.	Centrally collated from Human Resources management information.	% planned % unplanned	Last year	Annual calculation of the proportion of colleagues who have left M&S based on definitions of planned and unplanned reasons compared to the previous year's data.
Employee Your Say surveys results					
Results from anonymous employee Your Say feedback survey.	The proportion of M&S colleagues worldwide who, feel engaged , enabled, empowered and believe that their area is making a contribution to Plan A, based on an annual anonymous online Your Say Survey.	Centrally collated by third-party service provider from online responses.	% engagement % enablement % empowerment % Plan A	Last year	Annual calculation of the proportion of colleagues who participate and then score positively on a sliding scale set against the previous year's results.

INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY

PLANET

RECYCLABLE PACKAGING					
The proportion of M&S product packaging which can be easily recycled.	The proportion of M&S Food and Clothing & Home product packaging including clothes hangers, in-store wrapping materials and additional online packaging but excluding carrier bags by weight which are widely recycled or can be recycled in store. in the UK according to the On Pack Recycling Label (OPRL) scheme: See **OPRL.ORG.UK**	M&S packaging data collated by the Valpak Packaging Compliance Scheme with additional calculations made for clothes hangers, in-store wrapping and additional online packaging that also end up with the customer.	% of total weight	2018	Calendar year calculation of the proportion of weight classified as easily recyclable. .
FOOD WASTE REDUCTION					
Tonnes of UK retail food waste per 1,000 sq ft of salesfloor.	% change in UK retail food waste, both edible and inedible, from M&S operated stores (excluding franchise operated Food stores).	M&S maintained database of volumes of waste (in tonnes) collected from all M&S operated UK store locations with % deductions made for cafes, packaging and other contaminants. Café deductions are based off an historical % and packaging and other contaminants are sampled and modelled annually. This data is managed by third-party contractors working on behalf of M&S.	% change in tonnes of food waste	2013/14	Annual financial year calculation of retail food waste (total in bin minus deductions for cafes, packaging and other contaminants) set against a 2013/14 baseline and 20% reduction target by 2019/20.
	Tonnes of food donated to re-distribution charities and the number of meals equivalent.	Provided via the Neighbourly social network platform based on the average weight of trays of food collected and number of recipient charities.	Tonnes of food donated .		Annual financial year calculation of the averaged weight of food donated and a conversion into donated meal equivalents.

		Conversion of weight to meals provided by WRAP based on 420g per meal.			

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Clothing re-use and recycling					
Quantity of unwanted clothing collected from M&S customers for re-use and recycling.	The quantity of unwanted clothing items collected through M&S sponsored schemes in the UK, ROI, Czech Republic, Greece and India and selected overseas franchises.	Feedback reports from charity/ reprocessing partners.	Millions of items	N/A	Financial year calculation of the total number of items collected set against our annual target of 3 million.
Zero waste to landfill					
% of operational store, office and warehouse waste set to landfill.	Total tonnes of waste generated by M&S operated stores, offices and warehouses in the UK and ROI and whether it is recycled in some form or sent to landfill. Shown as both a tonnage and % to total.	M&S maintained database of volumes of waste (in tonnes) collected from all UK and ROI locations and disposal methods. This data is managed by third-party contractors working on behalf of M&S.	Tonnes of waste Tonnes of waste to landfill % of waste to landfill	2008/09 (first year of measurement)	Annual financial year calculation of waste in tonnes, disposal methods, % to total set against our 2008/09 baseline and zero waste to landfill commitment. .
Water consumption					
Operational water usage in m3 and efficiency in Litres and per sq ft.	Total M&S operational water usage in UK and ROI stores, offices and warehouses in m3. And as a Litres per sq ft efficiency measurement.	Bills for water, cross referenced with meter readings and estimates added where required. M&S maintained lists of stores, office and warehouse footage updated at the end of year (31 March).	M3 Litres / sq ft	2006/07	Annual financial year calculation of total and indexed water consumption.

INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
SCIENCE BASED TARGET EMISSIONS/ Carbon neutral operations					
M&S annual operational greenhouse gas emissions.	The worldwide greenhouse gas emissions under operational control (direct payment of bills/ 100% dedicated sites) for: Location-method emissions (gross) as scope 1, 2 and 1+2 totals and per sq foot of operating space as of 31March (net sales floor and warehouse building footprint). Market-method emissions (net) as above but with deductions for procurement of renewable electricity and gas (biomethane). Carbon-neutrality emissions (net or zero) based on the procurement and cancellation of a matching quantity of high quality carbon offsets. All shown as both totals and per 100 sq ft of sales floor.	Bills for electricity (including on-site renewables and peak demand generated) , gas, heating oil, diesel and fuels and a third-party data base for UK and ROI top-up's of refrigeration and air conditioning gases assumed to have leaked. Other International refrigeration gases from store proforma's. Carbon conversions are fixed for historic years and based on annual UK Government factors with additional information for overseas electricity from the International Energy Agency and Bitzer for refrigeration gases. Unpackaged Renewable Energy Certificates and carbon offsets are procured annually from a third party provided. M&S maintained lists of stores office and warehouse footage updated at the end of year (31 March).	Tonnes of CO2e Tonnes of CO2e per sq ft	2006/07 2006/07	Annual financial year calculation of emissions in accordance with WRI GHG Protocol Corporate Accounting and Reporting Standard, WRI GHG Protocol Scope 2 Guidance and BSI PAS 2060. Set against targets of a market-method figure reduction of 80% by 2030 and maintenance of carbon neutrality up to 2025.

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UK and ROI energy efficiency					
M&S annual energy usage per sq ft.	M&S UK and ROI energy usage per sq ft (net sales floor and warehouse building footprint) as of 31 March for Total, Stores, Offices and Warehouses. Excludes landlord provided services.	Bills for electricity (including on-site renewables and peak demand generated), gas, heating oil and diesel oil. M&S maintained lists of stores, office and warehouse footage updated at the end of year (31 March).	KWh/ sq ft % improvement	2006/07	Annual financial year calculation of KWh's per sq ft. Store gas consumption is weather adjusted using a Carbon Trust developed Degree Days calculation. Results are set against our target of 50% improvement by 2020 and 60% by 2025.
International energy efficiency					
M&S annual energy usage per sq ft.	M&S internationally (excluding ROI) operated store energy usage per sq ft (net sales floor) as proportioned across the financial year, Excludes landlord provided services and footage. Additionally, energy usage for a small number of 100% dedicated but third-party owned internationally location warehouses is reported but is out-of-scope for the improvement target.	Bills for electricity (including on-site renewables and peak demand generated), gas, heating oil and diesel oil. Though in practice for these locations data is only for procured electricity. M&S maintained lists of stores, office and warehouse footage updated at the end of year (31 March).	KWh/ sq ft % improvement	2013/14	Annual financial year calculation of KWh's per sq ft. Results are set against a target of 30% improvement by 2020.

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Renewable electricity					
Proportion of worldwide consumed electricity that is classified as renewable.	Proportion of electricity used worldwide that is classified as renewable either through on-site generation, contracts or our procurement of relevant Renewable Energy Certificates	Bills for electricity (including on-site renewables and peak demand generated) set against active electricity procurement contracts.

Unpackaged Renewable Energy Certificates are procured annually from a third party provided to match any non-renewable contracts. | % of total | N/A | Annual financial year calculation of proportion in accordance with WRI GHG Protocol Scope 2 Guidance.

Results are set against our target of 100% between 2017/18 and 2029/30. |
| **Biomethane** | | | | | |
| Proportion of UK and ROI consumed gas that is classified as renewable biomethane | Proportion of gas used in M&S UK and ROI operations that is classified as renewable biomethane. | Bills for gas consumption.

Third-party confirmation of the volumes of bio-methane injected into the national grid on behalf of M&S | % of total | Last year | Annual financial year calculation of the proportion of biomethane injected in accordance with WRI GHG Protocol Scope 2 Guidance.

Results are set against our target of 100% our UK and ROI usage by 2024/15. |
Clothing & Home Fleet efficiency					
Fuel efficiency per 1,000 items delivered to stores.	Litres of fuel used for deliveries made to M&S stores in the UK and ROI from our warehouses (known as secondary distribution) for every 1,000 items of Clothing & Home products,	Centrally collated data from logistics providers for the quantity of items transported and quantity and types of transport fuels used.	Litres per 1,000 items	2006/07	Annual financial year calculation of fuel used divided by the number of Clothing & Home items delivered.
Food Fleet efficiency					
Fuel efficiency per store per month.	Litres of fuel used for deliveries made to M&S stores in the UK and ROI from our warehouses (known as secondary distribution) averaged per store, per month.,	Centrally collated data from logistics providers for quantity and types of transport fuels used and		2006/07	Annual financial year calculation of fuel used divided by the number of stores visited per month.

		number of stores visited each month.	Litres per store, per month.		

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Store refrigeration emissions					
CO2e emissions from store refrigeration and air-conditioning.	Resulting CO2e (fugitive) emissions from store refrigeration and air-conditioning units in M&S operated stores in the UK and ROI. Expressed as both a total and per sq ft of salesfloor.	Third-party centrally collated data of quantities and types of gases where refrigeration and air-conditioning systems have required re-charging with resulting volumes assumed to have leaked. CO2e is calculated from UK Government carbon conversion factors and Bitzer for additional gases. M&S maintained lists of store footage updated at the end of year (31 March).	Tonnes of CO2e Tonnes of CO2e per sq ft	2006/07	Annual financial year calculation of the resulting CO2e emissions as both a total and per sq ft of salesfloor. Set against our target of an 80% improvement by 2025. .
Store refrigeration (HFCs)					
% of contained refrigeration and air conditioning gases by type and the number of stores with non-HFC refrigeration systems.	The number of M&S operated stores in the UK and ROI with HFC-free sales floor refrigeration systems. The % of total UK and ROI store contained refrigeration and air conditioning gases which are HCFC, HFC, HFO or 'other'.	M&S maintained database of contained air conditioning and refrigeration gases/ specifications in UK and ROI stores	% of total contained gases by type. No. of stores	N/A	Annual financial year calculation of % of contained gases split by HCFC, HFC, HFO and 'other'.

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PRODUCT PLAN A ATTRIBUTES					
The proportion of M&S products sold worldwide with a Plan A attribute.	The proportion of M&S Total, Food and Clothing & Home products sold worldwide with at least one social, environmental or ethical benefit as agreed by an internal review process.	M&S product contract and specification management systems.	% of total	Last year	Calculation of financial year worldwide sales volumes.
SCIENCE BASED TARGET FOOTPRINT					
Tonnes of CO2e saved with in the M&S value chain	Total tonnes of CO2e saved as a direct result of M&S activities either with our supply chains or consumer use of products.	M&S maintained database of qualifying actions and resultant savings including packaging, food waste, replacement of traditional cotton with sustainable cotton, and supplier energy usage.	Tonnes of CO2e	2016/17	Cumulative annual financial year calculation (one year in arrears) of carbon savings against a 2016/17 baseline and 2029/30 target of 13.3 m tonnes. .

INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
RESPONSIBLY SOURCED MATERIALS					
To be defined					
Wild caught fish					
% of M&S wild caught fish meeting prescribed levels of sustainability.	The proportions of wild caught fish (by volume sold or forward contracted) where sustainable practices are applied or in a fisheries improvement programme, or, working with WWF for improvement, or, neither.	M&S maintained listings of data contained in contracts management systems.	% to total	N/A	Annual financial year calculation of proportions based on the volumes of fish sold by species and location.
SUSTAINABLE COTTON					
% of sustainable cotton procured.	The proportion of cotton procured by M&S suppliers for M&S Clothing products which is either Better Cotton Initiative (BCI), recycled, Fairtrade or organic.	M&S maintained listing of volumes of cotton procured drawn from our contracts management system and cross referenced with third-party reviews.	% to total	Last year	Annual financial year calculation of sustainable cotton as a % of all cotton procured on behalf of M&S but operating three months in arrears.

INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
SUSTAINABLE FOOD FACTORIES					
% of M&S food sourced from suppliers meeting defined Silver and Gold levels of sustainability.	The proportions of M&S food sourced from suppliers who score at least Silver levels of verified performance across four areas of environment, social, lean and supply chain. Also, the proportion at the higher Gold level.	Proprietary data collation system holding submissions from M&S food suppliers.	% to total	Last year	Annual financial year calculation of proportions, based on sales of products (by volume) set against the Sustainability Scorecard ranking of each factory. These proportions are set against or 2020 targets of at least 95% at Silver and at least 50% at Gold by 2025.
SUSTAINABLE CLOTHING & HOME PROCESSING					
To be defined					