

## CLIMATE AND ENERGY POLICY

### POLICY STATEMENT

M&S recognises the global importance of climate change and is committed to acting responsibly and legally in relation to the greenhouse gas emissions and energy consumption associated with our business model. M&S' ambition on climate aligns with the aim of the Paris Climate Agreement to limit global warming to 1.5°C. This policy focuses on our own operations. Responsibilities of our supply chain in relation to climate and energy can be found in our Global Sourcing Principles.

### BACKGROUND

M&S is committed to acting responsibly on climate change and energy management. We must ensure we not only manage the impact our business is having on the climate, but also the impact climate change is having on our business. From an operational perspective, this means measuring and managing greenhouse gas emissions, championing energy conservation and efficiency, phasing out harmful refrigerant gases and on-site fossil fuels across our own operations. This also means designing and managing our infrastructure and operations in a way that can withstand climate related risks.

To support this, M&S is committed to setting and maintaining science-based emission reduction targets through the Science Based Targets initiative (SBTi). This ensures our climate ambition is grounded in the latest climate science and aligned with a 1.5°C pathway. Our SBTi-validated targets guide operational decision-making, investment planning and carbon-reduction initiatives across the business, strengthening transparency and accountability in our transition to a net-zero future.

As a UK listed business, we have legal responsibilities covering the design of buildings, how they are operated (Energy Savings Opportunity Scheme and F-Gas regulations) and reporting of annual energy consumption and greenhouse gas emissions in the Annual Report under the Streamlined Energy and Carbon Reporting regulations (SECR).

M&S is committed to ensuring that our stores, offices and distribution centres are constructed and operated in a way which considers economic, comfort, environmental and energy impacts. The company is committed to energy management evidenced by maintaining certification against ISO50001 certification.

### YOUR RESPONSIBILITIES

#### Energy conservation and efficiency

All areas of the business are required to

- Consider energy and water efficiency along with carbon emissions when designing, developing and refurbishing properties for the life of M&S's use of these assets
- Maintain and further develop active automatic metering systems to give visibility of energy and water consumption data to all users of all our Energy Management Systems (EnMS) scoped locations
- Work towards year-on-year consumption savings in energy and water (measured on a relative basis against sales footage)
- Seek to find ways to improve the EnMS where feasible
- Actively promote practical ways of conserving energy and water to both M&S colleagues and third-party stakeholders involved in constructing, fitting out and managing our buildings
- Measure and report on annual energy consumption and resultant carbon emissions for the Group along with an explanation of trends

#### Phase out harmful refrigerant gases and on-site fossil fuels

Ensure the phase out of legacy refrigeration and on-site fossil fuels (e.g. gas boilers) via proactive asset management.

#### Renewable energy

Seek to deploy solar panels where appropriate and economical.

#### Climate adaptation

Design and manage buildings, infrastructure and operations in a way that consider current and future climate-related risks such as flooding and extreme temperature.

#### Legal and regulatory requirements

All areas of the business are required to comply with relevant building regulations on energy efficiency, refrigeration and air-conditioning and comply with the four yearly Energy Savings Opportunity Scheme reporting.

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You should also ensure compliance by contractors and suppliers who operate locations or delivery fleets on behalf of M&S.

### OUR COMMITMENT

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The Company will take all reasonable steps to ensure that all colleagues who are captured by these are aware of regulations that apply to them and will provide guidance on how to comply, as required.

The Company will communicate this policy and ensure that the appropriate technical assistance is available to colleagues on how to comply.

### COMPLIANCE

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These requirements apply to colleagues in specialist roles involved in the specification, maintenance and operation of M&S buildings, warehouses, offices and delivery fleets and the relevant leadership teams.

Streamlined Energy and Carbon Reporting disclosure is to be published in the Annual Report. Data is collated for the reporting year from:

- M&S operated UK and ROI stores and offices for energy, refrigeration and air conditioning.
- M&S operated International stores for energy, refrigeration and air conditioning.
- Dedicated M&S Food delivery fleets for fuel use and refrigeration.
- Dedicated M&S Food warehouses for energy, refrigeration and air conditioning.

- Dedicated M&S Fashion Home & Beauty delivery fleets for fuel use and refrigeration.
- Dedicated M&S Fashion Home & Beauty warehouses for energy, refrigeration and air conditioning.
- M&S subsidiaries for fuel use, energy, refrigeration and air conditioning.

This data is collated via a dedicated digital reporting platform, Sphera, from M&S colleagues and external partners where relevant and verified by M&S teams following data verification procedures. Each business is accountable for data provided on fuel use, energy, refrigeration and air conditioning. The collated company data is assured by an external auditor before inclusion in the Annual Report.

Compliance against this policy will be monitored and reported on to the Board by the central ESG team once a year.

### REPORTING AND QUERIES

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Additional details on the following requirements and regulations are available from the property team.

- Energy Performance Certificates
- Part L Building Regulations
- F Gas Regulations
- Energy Savings Opportunity Scheme (ESOS)
- Minimum Energy Efficiency Standards (MEES)

### FURTHER INFORMATION

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Policy Owner	Retail Director
Compliance Lead	Head of ESG
Published / Effective from	January 2026
Review frequency	Annually
Next review date	January 2027