

FOOD WASTE POLICY

POLICY STATEMENT

As a trusted food retailer, we have a publicly stated commitment to reduce food waste throughout our supply chain, from receipt of goods from our suppliers through to disposal of unsold goods in a socially responsible and environmentally ethical manner.

BACKGROUND

M&S needs to carefully match the quantity of food we buy from our suppliers to our customer demand, whilst maintaining appropriate levels of availability. Buy too much and we generate waste; buy too little and customers lose confidence in their ability to get what they need. As well as the environmental and sustainability impacts, waste has a significant impact on the profitability of the business.

We will comply with the following regulations and voluntary agreements:

- EU Waste Framework Directive (2008)
- The Waste (England and Wales) Regulations (2011)
- Waste (Scotland) Regulations (2011)
- UK Food and Drink Pact: A voluntary agreement that enables collaborative action across the entire UK food chain to deliver farm-to-fork reductions in food waste, greenhouse gas (GHG) emissions and water stress that will help the UK food and drink sector achieve global environmental goals
- Food Information to Consumer Regulations (covering Date Expired Food)
- Grocery Supply Code of Practice

YOUR RESPONSIBILITIES & OUR COMMITMENT

Producing food requires significant resources including land, energy and water. Globally, 25–30% of total food produced is lost or wasted, and food waste is estimated by the Intergovernmental Panel on Climate Change to contribute 8–10% of total man-made greenhouse gas (GHG) emissions. Wasting food is unacceptable when food inequality exists both globally and within our own country.

We have policies in place to prevent food waste across our business, in our supply chain, and to drive action which supports our customers waste less food in their homes.

Our stores and own operations

We aim to reduce food wastage whilst maximising sales, through accurate forecasting, good stock

control, maximised availability and managing reduced price sales effectively where needed.

We have a stated Plan A commitment that by 2030, we'll halve our retail food waste (in tonnes) from UK M&S operated stores against a FY2017/18 baseline.

We also always look to find creative solutions to extend the life of food which is approaching its use by date, such as our banana bags and garlic baguettes.

Remaining surplus food will be redistributed to charities through our partnership food redistribution organisations such as Neighbourly and any product that is not redistributed will be given to colleagues, sent for animal feed or energy regeneration. We will continue to operate a zero waste to landfill policy across our estate.

Our support centre supply chain colleagues are accountable for this careful balance between waste and availability through the effective use of processes and systems available to them to do their jobs. They will monitor performance closely to ensure we are reacting to trade to minimise the impact of waste in the business, and also to steward our relationship with our food waste redistribution partners to ensure effective and consistent redistribution of edible surplus is in place across our store estate.



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Our store colleagues must adhere to our policies and procedures to identify, reduce and remove food at the end of its shelf life (Use By & Best Before dates), in-line with the M&S Date Expired Food Policy. Our store colleagues will follow our standard operating procedures for reducing waste and managing unsold product. The following diagram shows the hierarchy of Food waste in store to minimise the amount of Food that is wasted: Surplus food that has not been sold to customers and that is of a good donatable quality, as defined by our surplus redistribution policy, will be notified to our food waste redistribution partners and made available for redistribution to charities and good causes.

We will use our partnership with our food waste redistribution partners such as Neighbourly to ensure that every store can redistribute their surplus food through a linked charity or good cause organisation, to cover as much of the trading week as possible – we aim for 7-day coverage and the use of aligned back-up partners. If there is excess edible surplus after the charity partner has collected, or they fail to collect, donation of this product is permitted to colleagues to prevent unnecessary wastage.

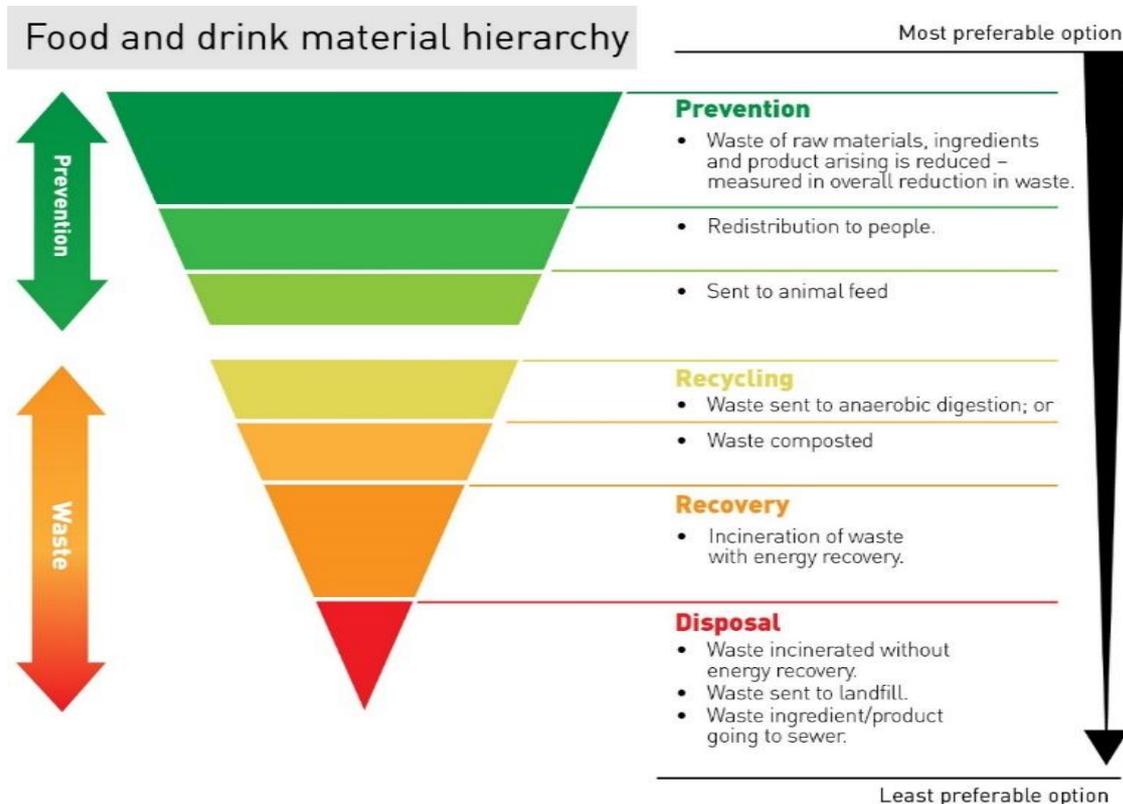
Our depots

In the unfortunate situation that food delivered to our depots cannot be sent to our stores but is still of good, edible quality, we have a policy in place to ensure this food can be redistributed either to charity, with a range of approved partners, or for resale with Company Shop.

Our suppliers

Any food waste from our suppliers will be managed in line with the Grocery Supply Code of Practice, and in line with our Food Redistribution Supplier Policy, which sets out a range of approved partners for our suppliers to work with to redistribute any edible surplus which may occur in the manufacture of M&S products.

We will follow the business Food and Drink material hierarchy for disposal, as laid out in the following diagram, with our end destination being anaerobic digestion (recycling):



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Our Property Group will be responsible for the following in relation to Food waste disposal:

- Providing the Food Group with appropriate advice and assistance on waste management.
- Selecting waste brokers, carriers, dealers and waste management contractors who hold appropriately valid licences, registrations or permits (or relevant exemptions).
- Ensuring that waste management companies selected are permitted to accept the types of waste being sent to them.

Food Waste at home

60% of food waste occurs in the home, so we have a number of actions and activities in place to help customers reduce food waste in the home, from regular review of our Use By/Best Before dates to recipe cards and meal planners which help customers to buy what they need and waste less at home. We continue to enhance these activities and campaigns.

FURTHER INFORMATION

Policy Owner	Managing Director, Food
Compliance Lead	Director of Food Technical
Published / Effective from	January 2026
Review frequency	Annually
Next review date	January 2027

COMPLIANCE

This policy applies to all areas of M&S Food, from suppliers, through central operations, to store teams. Consequences of non-compliance are laid out in the above regulatory frameworks.

Overall responsibility for compliance rests with the Managing Director of Food, with local accountability at Director level in each operational area of the business, i.e. Commercial Director Food, Retail Operations and Property Director.

REPORTING AND QUERIES

Any reporting of non-compliance should be made through the line, or directly to local Director.

More information can be found in:

- Managing Food Waste – Standard Operating Procedure