

ANTI-BRIBERY AND CORRUPTION POLICY FOR M&S BUSINESS PARTNERS

POLICY STATEMENT / SUMMARY

M&S does not tolerate any form of bribery and corruption and expects its Business Partners to adhere to the same standards. We recognise that market practice varies across the territories in which M&S does business and what is normal and accepted in one place may not be in another, but M&S will be consistent in how it approaches these issues globally. We are fully committed to complying with our obligations under all applicable legislation, including the UK's Bribery Act 2010 ("**Act**"), and ensuring that no bribes or corrupt payments are made, offered, sought or obtained by anyone acting on behalf of M&S, anywhere in the world. This policy sets out the expected standards of conduct for all Business Partners

BACKGROUND

What is bribery?

For the purposes of this policy, references to bribery and corruption include direct and indirect payments or benefits, whether made to public officials or private people, and whether offered, promised, given, requested or accepted. Anything of value may constitute a bribe, including cash, cash equivalents, gifts, hospitality, travel, accommodation, services, offers of employment, internships, charitable donations, political contributions, discounts, favourable terms or any other advantage.

Public officials

Under the UK bribery laws, bribery of foreign public officials (e.g. government officials) is a specific crime and the rules are very strict (it is also a crime in most countries in which we operate). Business Partners and those acting on their behalf must be particularly careful when dealing with public officials. Any activity that constitutes an attempt to bribe a public official, or which may give that impression, is prohibited at M&S.

Third parties and associated persons

An associated person is a third party who performs services for or on behalf of M&S. The definition of an associated person is broad and could include joint venture partners, subsidiaries and agents of M&S along with contractors, consultants and examples include freight forwarders moving our goods across borders or property developers obtaining permits on our behalf. M&S may be liable if an associated person commits an act of bribery on behalf of M&S, even if M&S was not aware that the associated party has paid the bribe.

Business Partners must ensure that any person acting on their behalf in connection with M&S business, including relevant employees, personnel, agents, representatives and sub-contractors, is made aware of and complies with standards no less onerous than those set out in this policy.

Facilitation payments

Facilitation payments ('back -handlers' or 'grease payments') are small bribes that are paid to low level officials to speed up an administrative process such as the issuing of a permit or licence by a local authority. Such payments are prohibited under this M&S policy, irrespective of where they are given. The only exception is where there is a risk to your personal safety. If a payment is made in these circumstances, you must report this as soon as possible by emailing speakup@marks-and-spencer.com so it can be managed.

Charitable Donations, Sponsorships and Political Contributions

Although we work with governments and other parties around the world on issues that promote the well -being of our customers and communities, as a business we have no political affiliations and we do not make political donations.

Gifts, Hospitality and Entertainment

In certain situations, gifts, hospitality and entertainment can be an appropriate and effective way to build and maintain business relationships. However, you must never give or receive gifts with the aim of influencing a business outcome . This may constitute a bribe , cause a conflict of interest or damage M&S' reputation. Any invitations for hospitality or entertainment, whether given or received, should be proportionate and not excessive in value. If in doubt, you should consider if it would cause you, or the company, any embarrassment if the invitations were to be publicised in the press.

YOUR RESPONSIBILITIES

Compliance

Business Partners must comply with this policy together with the Guidelines attached in the Annex at all times when acting on behalf of M&S.

Business Partners must maintain proportionate anti-bribery and corruption procedures having regard to

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the nature, scale and complexity of their business and the bribery risks associated with the goods or services they provide, the territories in which they operate and the third parties they engage.

At a minimum, where proportionate to risk, Business Partners should maintain:

- a written anti-bribery and corruption policy or equivalent controls;
- training and awareness for relevant personnel;
- risk-based due diligence on relevant intermediaries and sub-contractors;
- controls for gifts, hospitality, travel and expenses;
- a process for escalating conflicts of interest and concerns; and
- appropriate books, records and approval controls.

Records must be kept in reasonable detail and must accurately reflect the nature, purpose and amount of the relevant transaction or expense.

No undisclosed or unrecorded funds, accounts or assets may be established or maintained in connection with M&S business. False, misleading, incomplete or artificial entries, including vague or misleading descriptions designed to conceal the true nature of a payment or benefit, are prohibited.

Due Diligence, Audit, Notification and Cooperation

Business Partners must provide M&S with information reasonably requested to support due diligence, risk assessment, onboarding, monitoring, audit or investigation activity related to bribery and corruption risk.

Business Partners must promptly notify M&S if they become aware of:

- any actual or suspected breach of this policy;
- any request for a bribe or facilitation payment connected with M&S business;
- any investigation, prosecution, conviction, regulatory finding or enforcement action relating to bribery, corruption or related dishonesty offences involving the Business Partner or relevant personnel engaged on M&S business; or
- any material weakness in their controls that could affect compliance with this policy.

Business Partners must cooperate fully and in good faith with any M&S review or investigation

concerning suspected bribery or corruption and must preserve relevant documents and records.

COMPLIANCE

Failure to comply with this policy may result in criminal prosecution under the Act. An offence under the Act can result in an unlimited fine and/or up to 10 years' imprisonment. Any breach of this policy may also lead to a termination of your business relationship with M&S.

Depending on the circumstances, M&S may also require remediation steps, enhanced monitoring, suspension of work, or removal from tendering or onboarding activity pending investigation or remediation.

A failure to cooperate with due diligence, audit, information requests or investigations, or to disclose a relevant issue promptly, may itself be treated as a breach of this policy.

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REPORTING AND QUERIES

If a Business Partner is ever in doubt about a situation and is concerned about a possible breach of this policy or any other bribery or corruption connected with M&S, the Business Partner must let us know. The Business Partner may do so by contacting Safecall¹ using any of the following channels:

Online: Submit a report via the Safecall portal: <https://www.safecall.co.uk/file-a-report/>

Telephone

Calls from the UK: 08000 150281

Calls from the Republic of Ireland: 1800 812 740

International If you are based outside the UK or Ireland, you can use the following numbers to report a concern in your local language:

Calls from Bangladesh: +44 191 516 7756

Calls from Cambodia: 1800 209761

Calls from China: 4008 833405

Calls from Czech Republic: 00 800 72 33 22 55

Calls from Greece: 00 800 44 14 19 66

Calls from Hong Kong: 3077 5524

Calls from India: 000 800 4401256

Calls from Sri Lanka: 2423109, if calling from outside Colombo prefix with 011

Calls from Turkey: 00800 4488 20729

Calls from Vietnam: VNPT - 120 11157; Viettel - 122 80725

If you are unable to contact Safecall for any reason, you can arrange a callback via:

<https://www.safecall.co.uk/request-a-callback/>

Business Partners must report concerns promptly and must not delay reporting while seeking to investigate the issue themselves. M&S will not tolerate retaliation against any person who raises a concern in good faith, refuses to pay a bribe, or supports an investigation into suspected bribery or corruption.

OWNERSHIP AND REVIEW

This policy will be reviewed periodically by M&S and may be updated from time to time to reflect legal, regulatory, operational or best-practice developments. Business Partners are expected to ensure that they are operating to the current version of this policy made available by M&S.

FURTHER INFORMATION

Policy Owner	General Counsel
Compliance Lead	Head of Legal (Regulatory Compliance)
Published / Effective from	September 2026
Review frequency	Annually
Next review date	September 2027

¹ Safecall have been appointed by M&S to provide an independent telephone hotline and online reporting system, which is available in the countries in which we operate.