



M&S

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**CODE OF
CONDUCT**



CODE OF CONDUCT

INTRODUCTION TO THE CODE

Trust is and always has been at the heart of how we do business at M&S. We will only make M&S special again if our colleagues, customers and partners trust that we will act fairly, ethically and with integrity in all that we do. This Code of Conduct is not just about following law and regulation, it is about doing the right thing, even when no one is watching. It is a non-negotiable standard of behaviour which is expected from all of us and is designed to protect you, our business and our brand.

It is fundamental for our customers and colleagues that we operate in a supply chain that is free from corruption, where human rights are respected and protected and where we treat our suppliers fairly

and without duress. Our customers need to know that our products are safe, that we care about the impact that we have on the environment and that we will never mislead them in our pricing or advertising. This Code of Conduct therefore outlines our minimum standards for how we should all conduct ourselves, to meet and exceed these expectations.

Please take the time to read and understand the Code, so that you know where to go for help and how you can speak up without fear or favour, should you need to. If you have any questions about it, please contact the General Counsel and Company Secretariat team.



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The M&S Code

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CODE OF CONDUCT

THE M&S CODE

WHAT IS THE CODE OF CONDUCT?

The M&S Code of Conduct (the “Code”) sets a floor of minimum commitments for our business conduct. These commitments are focused on key policy areas affecting M&S, to ensure that we act in line with relevant laws and regulations, industry standards and stakeholder expectations.

It is important that we all know and own our part in complying with the Code. Our colleagues can find information on our commitments, and their responsibilities for fulfilling them, in our Group Policies. Where relevant, individual members of our family of businesses will also have Standards & Procedures available to support our colleagues to comply with the Code.

Although our Code sets the floor of minimum commitments, we know that our businesses often go above and beyond to deliver for our customers, colleagues, suppliers and the community. Whilst we all must comply with the Code, we should also be guided by ‘The M&S Way’ – our values for making the everyday remarkable and delivering success for M&S: All in for the customer; Make every penny count; Talk straight; Do the right thing; and, Own it and get it done.

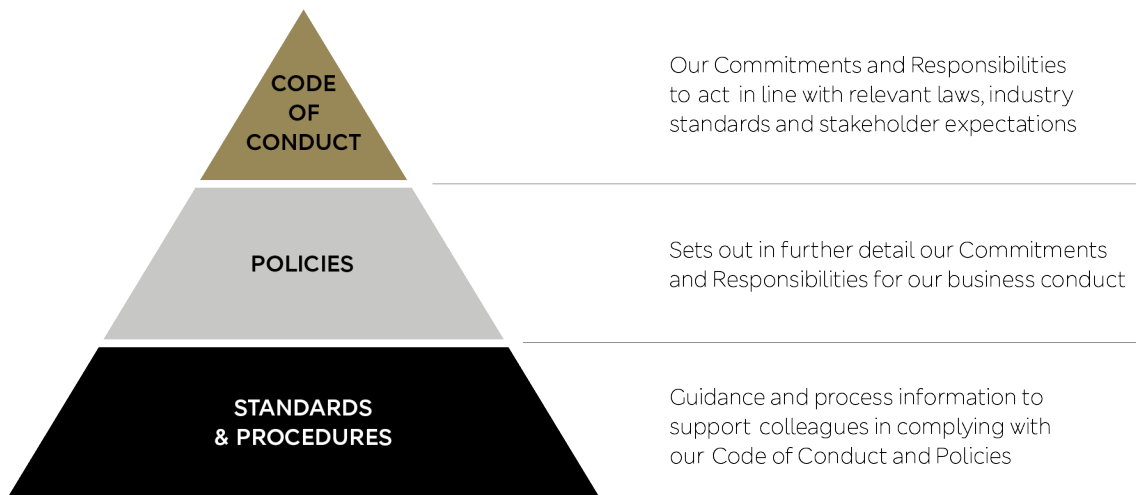
WHO DOES THE CODE APPLY TO?

The Code applies to everyone at M&S, no matter their role or seniority. This includes our Board, our management team and all of our colleagues, including those working in any joint ventures that we control and overseas sourcing offices. The Code also applies to our contractors, consultants and agents that carry out our business, working on our behalf or in our name.

However, it is important to note that, while every policy area may not be relevant to every colleague, we should all read and understand these commitments made by the business and comply with them insofar as they are relevant to us.

OUR COMMITMENTS

Our Audit Committee is charged with the responsibility, amongst other things, of managing and monitoring the ethical business conduct of M&S on behalf of the Board. It has a duty to ensure that the company has adequate procedures in place for both financial and non-financial controls. This Code and the policies listed in it, which set our minimum business standards, form an important component of M&S’ internal controls framework and are based on our legal commitments, regulatory obligations, principal risks and stakeholder expectations. The Executive Committee and the Audit Committee will annually review the effectiveness of the Code and we welcome your feedback.



THE M&S CODE CONTINUED

YOUR RESPONSIBILITIES

For each of our key policy areas, alongside our commitments, we have set out how these relate to your role and what your responsibilities are for helping M&S meet these commitments. We expect all colleagues to read and understand the Code and comply with their own responsibilities. Failure to comply could result in reputational damage to M&S and may carry disciplinary consequences.

DEMONSTRATING COMPLIANCE

M&S has committed to monitoring compliance with this Code of Conduct, to ensure that we are meeting our legal and ethical obligations and to safeguard its effectiveness as our floor of minimum expectations. Under the heading 'How to demonstrate compliance' for each of our key policy areas, we have set out the metrics that we will monitor, and which will form part of the Audit Committee's ongoing assessment of the adequacy of our controls framework. Some of these metrics may be published and reported externally to comply with legal requirements and to promote trust and transparency with our stakeholders.

Certain senior colleagues will also be asked annually to confirm their acceptance and compliance with the Code. These annual attestations should always be made to the best knowledge and belief of the individual and are made with regards to all elements of the Code, but specifically weighted to the policy areas applicable to them.

FURTHER GUIDANCE

Details of where to find additional guidance on each of the key policy areas included in this Code can be found throughout under the 'Specific Guidance' headings. This guidance might include details of any relevant policies, procedures or contact details.

HOW DO I SPEAK UP?

You should never be afraid to ask for help or advice on any of the matters outlined in this Code. Every situation is different, and the Code, Group Policies or Standards cannot cover every scenario. As far as possible, colleagues should be guided by 'The M&S Way' in their decision making to deliver excellence for our customers.

If you ever have concerns or doubts about certain behaviours or practices within your business area or by certain individuals which you think are in breach of the Code, let us know. Individuals can raise any concerns of this nature, in the first instance, directly with their line manager. However, if you feel you

need to raise the issue outside of your immediate working environment, or if you feel after reporting the concern locally, the matter remains unresolved, M&S have set up a totally independent external facility. This is managed on our behalf by Safecall* and their specially trained call handlers are available 24/7, 365 days a year.

Please note the number you should dial is based on the location from which you are calling:

- Calls from the UK: 08000 150281
 - Calls from the Republic of Ireland: 1800 812 740
- International callers should use one of the numbers listed below as this will allow the caller to report their concern in their own language:
- Calls from Bangladesh: +44 191 516 7756
 - Calls from Cambodia: 1800 209761
 - Calls from China: Landlines: Unicom 10800 7440605 or Telecom 10800 4400682; Mobiles: 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

Alternatively, concerns can be reported online in most languages and in confidence via Safecall's secure web reporting facility: www.safecall.co.uk/report.

If you wish to report your concern in writing, please send any correspondence marked for the attention of the General Counsel at the address listed below:

The General Counsel
Marks and Spencer plc
Waterside House
35 North Wharf Road
London
W2 1NW

We will not penalise, or tolerate any retaliation against, any colleagues that speak up about their concerns.

* Safecall have been appointed by M&S to provide an independent ethics telephone hotline and online reporting system. Safecall have been established since 1999 and help their client portfolio of national and international organisations create a culture of integrity and openness, whilst simultaneously meeting the challenges posed by regulations, cultural differences and language barriers.

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How
M&S does
business

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CODE OF CONDUCT

HOW M&S DOES BUSINESS

HUMAN RIGHTS AND MODERN SLAVERY

OUR COMMITMENT

M&S is committed to respecting internationally recognised human rights in line with the principles and guidance contained in the United Nations (UN) Guiding Principles on Business and Human Rights.

M&S will not tolerate or condone any abuse of human rights within its operations, supply chains or business partners. M&S has a legal responsibility to publish an annual online Modern Slavery Statement detailing our actions in addressing slavery in all its forms.



YOUR RESPONSIBILITY

- Ensure you understand and comply with M&S policies
- Ensure your suppliers comply with M&S policies
- Support the remediation of any issues that may be found within the supply chain
- If you are aware of any human rights abuses or have concerns, notify your line manager or the independent reporting hotline
- In Foods, follow the published modern slavery incident protocol which includes alerting the Human Rights Manager and Director of Technology.

HOW TO DEMONSTRATE COMPLIANCE

- Number of instances of Human Rights/Modern Slavery concerns raised via:
 - Independent reporting hotline
 - Sourcing Offices / Technical Centre
 - Direct M&S channels – customer services, press team, corporate communications, ethical sourcing teams
- Number of identified supply chain audit non-compliances

SPECIFIC GUIDANCE

- Human Rights Policy
- Global Sourcing Principles
- Terms of Trade
- Confidential reporting process via Safecall

HOW M&S DOES BUSINESS

ANTI-BRIBERY AND CORRUPTION

OUR COMMITMENT

M&S does all it can to act with integrity in all its business dealings and commercial relationships.

We are committed to the highest standards of ethics and honesty and we operate a zero-tolerance approach to bribery and corruption. The giving or receiving of bribes, and any other form of corrupt payment, in any course of conduct involving M&S, is unacceptable.



YOUR RESPONSIBILITY

Ensure you understand and comply with the M&S Anti-bribery and Corruption Policy and in particular:

- Never give or receive a bribe – it is not acceptable
- Remember our third parties have anti-bribery and corruption obligations
- Be wary of bribery risks when engaging with public officials and ensure dealings are always open, honest and clear
- Watch out for facilitation payments (bribes to speed up an administrative process e.g. to secure a permit or licence)
- Any gift or entertainment given or received must be appropriate, approved and logged in the Gifts, Hospitality and Entertainment register
- If you are offered a bribe, reach out to your line manager or the Legal team. Remember to Speak up!

HOW TO DEMONSTRATE COMPLIANCE

- Gifts, hospitality or entertainment given or received must be approved by your line manager and recorded by using the GHE Submission Form
- Any instances of whistleblowing to be recorded and investigated by Internal Audit and reported to the Audit Committee

SPECIFIC GUIDANCE

- Anti-bribery and Corruption Policy
- External M&S Supplier Anti-bribery and Corruption Policy
- Gifts, Hospitality and Entertainment – Submission Form

HOW M&S DOES BUSINESS

CONFLICTS OF INTEREST

OUR COMMITMENT

No business dealings on behalf of M&S will be inappropriately influenced by personal considerations or personal relationships.



YOUR RESPONSIBILITY

- You should always be aware of possible conflicts, declare them at the earliest opportunity and seek to avoid them
- You should seek written advice from the Company Secretariat in advance about any issue where you have a conflict of interest
- You must withdraw from decision-making that creates or could create a conflict of interest

HOW TO DEMONSTRATE COMPLIANCE

- All conflicts of interest should be reported to the Company Secretariat team
- All conflicts will be reported to the Audit Committee annually
- Everyone who is asked to attest to compliance with the Code will also be asked to confirm they have no undisclosed conflicts

SPECIFIC GUIDANCE

- Conflicts of Interest Policy

HOW M&S DOES BUSINESS

CONFIDENTIALITY AND INSIDE INFORMATION

OUR COMMITMENT

M&S will protect all confidential and inside information regarding M&S and its publicly traded financial instruments, including where this may relate to third parties to whom M&S has relevant obligations.

In line with legal and regulatory requirements, including the Market Abuse (EU Exit) Regulations 2019 (“UK MAR”), M&S will actively manage Project Lists for the purposes of maintaining confidentiality and, where relevant, enforcing restrictions on dealing in M&S’s financial instruments.

The Secretariat team will clearly communicate when a colleague or third party is added to a Project List, and what this means for them.



YOUR RESPONSIBILITY

You must:

- Always act confidentially if you have access to sensitive information
- If you are added to a Project List, acknowledge your membership and provide the Secretariat team with your up-to-date personal information (employee ID, address)
- Comply with the Inside Information and Share Dealing Policy and Code and adhere to any and all Project List restrictions placed on you
- Obtain permission from the Project Lead and the Secretariat team before discussing any Project with any other colleagues or third parties
- Remember these rules continue to apply even if you are no longer an M&S employee

You must not:

- Engage in market abuse by spreading false information or engaging in activities designed to manipulate the price of a company’s securities

HOW TO DEMONSTRATE COMPLIANCE

- All projects or activities which involve confidential and potentially sensitive information should be reported to the Secretariat team
- All projects will have relevant Project Lists created which will be actively managed by the Secretariat team, ensuring they capture all necessary information required by the Financial Conduct Authority
- Colleagues added to a Project List with potentially inside information must complete training on the Market Abuse Regulations

SPECIFIC GUIDANCE

- Inside Information and Share Dealing Policy
- Inside Information and Share Dealing Code
- Market Abuse (EU Exit) Regulations 2019

HOW M&S DOES BUSINESS

MARKET DISCLOSURE

OUR COMMITMENT

M&S will always make timely, accurate and full disclosures of inside information in compliance with its legal and regulatory requirements. This includes equal treatment, ensuring inside information is never disclosed to investors (or potential investors) selectively.



YOUR RESPONSIBILITY

You must:

- Ensure that you understand and can identify what constitutes inside information
- Inform the Secretariat team if you think you are in possession of inside information
- Always maintain accurate and complete information and records

HOW TO DEMONSTRATE COMPLIANCE

- Information which would be likely to affect the price of M&S' listed securities will be reported to the Secretariat team, and assessed by the Disclosure Committee
- Disclosures of any such information will be made to the Financial Conduct Authority and through the Regulatory News Service in compliance with relevant regulations

SPECIFIC GUIDANCE

- Inside Information and Share Dealing Policy
- Inside Information and Share Dealing Code
- Market Abuse (EU Exit) Regulations 2019
- Financial Services and Markets Act 2000
- London Stock Exchange Listing Rules

HOW M&S DOES BUSINESS

FRAUD

OUR COMMITMENT

We are committed to protecting our customers, shareholders, fellow colleagues and our brand from fraudulent activity – in whatever form it takes.

We establish policies, procedures and controls to mitigate the risk of fraud in our day-to-day activities but recognise these may not always prevent all fraudulent acts.

We therefore also rely on all of our colleagues to identify and report suspected fraud, either through their line management or the confidential reporting process.

We will fully investigate whenever fraud is suspected, irrespective of monetary value, due to the corrosive nature on our values and expected behaviours.

Where confirmed, we will enforce appropriate sanctions including disciplinary action that may lead to dismissal, civil recovery proceedings to recover losses and report criminal acts to the police or other authorities.



YOUR RESPONSIBILITY

All colleagues have a responsibility to be aware of what is happening around them to help prevent and detect fraud.

Any wrongdoing by the company, its colleagues or other stakeholders must be reported. This includes the behaviours of anyone who can impact the success of M&S – including colleagues, suppliers and third parties.

In considering fraud, all colleagues need to think about the right thing to do and report anything that appears inappropriate.

At a basic level, this ranges from staff discount abuse and inappropriately accepting gifts, through to falsely reporting on performance, abusing a position of power or obtaining services dishonestly.

Where fraud is suspected, colleagues should report their concern immediately to their line manager, another member of the management team, the Head of Internal Audit & Risk or through the confidential reporting process.

Colleagues should not:

- confront the individuals suspected of fraud
- discuss the suspicion more widely, or take any personal action to address
- begin any investigation

HOW TO DEMONSTRATE COMPLIANCE

- Incidents of fraud are reported at least biannually to the Audit Committee
- Individually significant issues are reported to the Operating and Audit Committee immediately
- Detailed reporting of the volume, nature and resolution of confidential reporting contacts

SPECIFIC GUIDANCE

- Fraud Policy
- Confidential reporting process via Safecall
- The Head of Internal Audit & Risk is responsible for monitoring and responding to all confidential reporting contacts
- Retail Loss Prevention provides store and depot support

HOW M&S DOES BUSINESS

COMPETITION LAW

OUR COMMITMENT

We are committed to complying with competition laws in all the markets in which we operate. At M&S we have a zero-tolerance approach to breaching competition laws.

Our customers expect us to compete fairly and independently in every market in which we operate. Healthy competition brings lower prices, wider choice and better products for customers. Competition laws exist globally to protect businesses and consumers from anti-competitive behaviour, and significant penalties can be imposed on companies and individuals that breach the law.



YOUR RESPONSIBILITY

You must not:

- agree or even discuss with competitors or suppliers: fixing prices or other terms; limiting production; allocating territories, products or customers
- give or receive from competitors commercially sensitive information, for example relating to pricing, costs, margins, trading terms, marketing plans or new product launches
- use a trade association as a forum for discussing or agreeing with competitors a common approach to a supplier or to a commercial issue

HOW TO DEMONSTRATE COMPLIANCE

Annually report to the Audit Committee about the Competition Law compliance programme, including colleague training completion rates.

SPECIFIC GUIDANCE

- Competition Law Policy
- Competition Law Guidance and Procedures

HOW M&S DOES BUSINESS

TAX

OUR COMMITMENT

In our commercial business activities, our commitment is to ensure tax is properly considered so we remain compliant with relevant tax laws.



YOUR RESPONSIBILITY

We seek to ensure that our taxes are managed in a sustainable manner with a high degree of integrity. Our approach seeks to ensure that:

- tax matters are proactively managed by having a clear internal governance framework, robust business controls and processes, and maintaining an open and regular dialogue with the tax authorities
- we are fully transparent and comply with the law so that tax returns and payments are made on time and proper disclosure is made to the tax authorities
- we properly reflect tax considerations in our commercial business activities

HOW TO DEMONSTRATE COMPLIANCE

- Publication of Board approved Tax Strategy document required by law
- Senior Accounting Officer compliance including periodic updates of process maps, and controls matrix
- Compliance with corporate criminal offence: Failure to prevent the facilitation of tax evasion

SPECIFIC GUIDANCE

- Tax Policy
- Tax Strategy document
- Senior Accounting Officer sign off and supporting review and tax process documents

HOW M&S DOES BUSINESS

RISK MANAGEMENT

OUR COMMITMENT

M&S has established, and is committed to maintaining compliance with, a framework to identify, assess and facilitate the management of business risks effectively, consistently and in line with the company’s risk appetite.

Our Risk Management Policy underpins this methodology and is applicable to all parts of M&S’s wholly owned business activities, in both the UK and Overseas.



YOUR RESPONSIBILITY

MDs for each business and heads of functions are accountable for complying with the Risk Management Policy on an ongoing basis and as part of the formal business-wide biannual reporting to the Audit Committee.

They, and their teams, are responsible for demonstrating compliance with each of the key risk management steps included in the Policy.

For business operations which are not wholly owned, such as joint ventures and other significant undertakings, the respective business and functional leadership are responsible for satisfying themselves that the underlying entity has appropriate risk management practices in place. Where there are any significant risks impacting M&S, these should be reflected in our risk registers.

HOW TO DEMONSTRATE COMPLIANCE

Compliance will be measured and reported by:

- Confirming business and functional updates on risk are reported to the Audit Committee in accordance with the agreed annual calendar
- Completion of the biannual reporting on risk management processes and principle risks & uncertainties to the Audit Committee

SPECIFIC GUIDANCE

- Risk Management Policy
- The Risk Guidance Manual
- In addition, support is provided by the Head of Internal Audit & Risk

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Our
colleagues

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OUR COLLEAGUES

INCLUSION, DIVERSITY AND EQUAL OPPORTUNITIES

OUR COMMITMENT

M&S is an equal opportunity employer, committed to inclusion and diversity.

We believe every one of our remarkable colleagues should feel comfortable being themselves and experience a culture that's inclusive and diverse, a place where we understand and respect each other's differences, where everyone feels they are valued and that they belong. Our colleague networks bring our diverse communities together and help create a safe space for colleagues to speak out and share their views.

We strongly believe that our colleagues ought to reflect the diversity of the communities in which we operate. We're clear that any form of discrimination, bullying, harassment or victimisation will not be tolerated in any part of the business. Everyone is different and everyone is welcome at M&S.



YOUR RESPONSIBILITY

As we continue to build an even more inclusive M&S, we'll do our best to put inclusive practices in place for all our remarkable colleagues ensuring that everyone, regardless of their backgrounds and abilities, are treated with absolute dignity at work.

We expect our managers to lead the way in doing the right thing, ensuring colleagues are given a fair and equal chance to fulfil their potential by making objective decisions that are also free from prejudice. Our people policies and processes create the framework to further enable this, and we'll always do our best to make sure these continue to be fair and inclusive.

We expect our colleagues to really demonstrate inclusive behaviours, where each and every one of us plays our full part in contributing to a psychologically safe environment where everyone can thrive by sharing their ideas, challenge each other respectfully and work together to do our best for our customers and for each other, every day.

Our Inclusion, Diversity and Equal Opportunities Policy provides detailed information on our commitment as an employer, what we expect from our colleagues and what action will be taken if behaviours and actions are below the high standards we expect.

M&S is powered by our remarkable people and we'll continue to focus on inclusion and diversity, encouraging and inspiring everyone to grow and fulfil their potential.

HOW TO DEMONSTRATE COMPLIANCE

→ Annually review the Inclusion, Diversity and Equal Opportunities Policy and supporting materials, all of which can be accessed via the Inclusion Hub

SPECIFIC GUIDANCE

- Equality Act 2010
- Inclusion, Diversity and Equal Opportunities Policy

OUR COLLEAGUES

TALENT AND PERFORMANCE

OUR COMMITMENT

M&S is committed to optimising the potential and capability of our people to deliver business results. We do this through an objective and fair approach to identifying, managing, developing, and progressing our colleagues across all levels and generations of our workforce.



YOUR RESPONSIBILITY

It is the duty of all line managers to optimise individual performance through setting direction, developing and supporting all colleagues throughout their career at M&S in a fair and objective way.

HOW TO DEMONSTRATE COMPLIANCE

- We operate a fair, consistent and objective approach to performance management whereby all colleagues have goals aligned to business plans that they are measured on at the end of the year. Ratings reflect what our colleagues achieve and how they achieve it
- We take a consistent, data-led business approach to identifying talent based on traits, behaviours and skills that make people successful at M&S
- We operate a standardised approach to Succession Planning that ensures our critical roles have robust, future proofed talent pipelines and supports our people to have meaningful careers in M&S
- We recognise and reinforce our managers' accountability for growing and developing talent in their areas and supporting colleagues to achieve their career aspirations
- We have a clear proposition for employability and early careers that enables M&S colleagues to grow their skills and build great careers

SPECIFIC GUIDANCE

- Performance management guidance
- Managing Performance Policy

OUR COLLEAGUES

FIRE, HEALTH AND SAFETY

OUR COMMITMENT

M&S is committed to ensuring the health, safety and wellbeing of all colleagues, customers and others who visit or work on our premises. We maintain the quality of our health & safety at work controls through communication and the raising of awareness.



YOUR RESPONSIBILITY

It is the duty of all colleagues to take reasonable care for the health and safety of themselves and others whilst working.

Any concerns can be escalated through your Fire, Health & Safety officer or Business Involvement Group ("BIC") Representative.

HOW TO DEMONSTRATE COMPLIANCE

- We consult with all colleagues through both the BIC and Fire, Health & Safety Officer Networks
- 50% of stores receive an annual Fire, Health & Safety Inspection against a risk matrix
- All inspection non-compliance is action owned and date tracked for 'close out'
- Revisit Inspections take place on any major items
- All inspections are reviewed monthly by the FHS Working Group and Quarterly by FHS Committee

SPECIFIC GUIDANCE

- Fire, Health & Safety Policy
- All Trading Safely & Legally Fire, Health & Safety Policy / Documents are available to view through M&S World – Stores – Operations – My Safety – FHSC

OUR COLLEAGUES

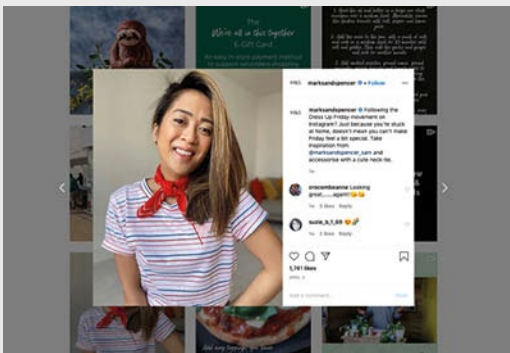
SOCIAL MEDIA

OUR COMMITMENT

M&S recognises that colleagues use social media as part of their daily lives. It is also a powerful tool to engage our customers and colleagues.

Our Social Media Policy applies to all UK employees and sets out what is and isn't acceptable content to post on social media as a representative of the M&S brand.

As well as minimising reputational risk to M&S' brand and business, this policy (and the expected behaviours contained within it) also aims to protect colleagues from possible disciplinary or legal action that could arise from irresponsible social media use.



YOUR RESPONSIBILITY

- To protect other colleagues and minimise any potential risk to M&S' brand and reputation, it should always be in the forefront of our minds that we are representing M&S – even when we're using a personal account or device outside of work hours
- Do not be offensive, discriminatory, bullying or threatening on social media, or make false, misleading or defamatory statements, encourage or display illegal activities
- Respect copyright. If it's not yours, don't use it
- Comply with company confidentiality obligations at all times
- Be vigilant and flag any possible social media policy breaches to your line manager

HOW TO DEMONSTRATE COMPLIANCE

- M&S uses technology to continually screen public social media platforms feeds for potential opportunities or risks to the business
- The Customer Sales and Service Centre (CSSC) continually monitors for social media posts where M&S has been tagged or mentioned (typically using either a hashtag (#) or @mention) and takes appropriate action
- Colleagues are personally liable for anything they post on social media. In the event of a breach of the Social Media Policy, M&S may launch an investigation that could result in disciplinary action, including possible dismissal from the company and/or legal action from third parties

SPECIFIC GUIDANCE

- Social Media Policy
- Acceptable Use Policy

OUR COLLEAGUES

INFORMATION SECURITY

OUR COMMITMENT

M&S is committed to promoting, supporting and enforcing sound practices that will ensure the confidentiality, integrity, and availability of M&S' information, data and systems.



YOUR RESPONSIBILITY

All colleagues have a role in protecting M&S information, data assets and systems. They have an obligation to both understand the impact to M&S due to a data or system breach, and comply with the policies and rules governing information protection. All colleagues must take steps to ensure they follow these policies to protect information against loss, non-authorized changes and manipulation which may impact M&S.

In the case of a suspected data breach, you have a responsibility to report this to Cyber Security on cyber.security@marks-and-spencer.com or via +44 2087 185151

HOW TO DEMONSTRATE COMPLIANCE

- Timely identification and effective management of Security Incidents
- Identification, assessment, and management of Information Security Risks
- Assessment of compliance to M&S policies through internal and external audits
- Regularly reviewed, up-to-date Information Security Policies and Standards

SPECIFIC GUIDANCE

- Acceptable Use Policy
- Technology Policy and Standards
- Data Protection and Privacy Policy
- Data Protection Policy for colleagues

OUR COLLEAGUES

BUSINESS CONTINUITY

OUR COMMITMENT

M&S is committed to ensuring we have a confident, pre-planned and well-rehearsed route to continuing business, in every circumstance. We will be ready to manage any serious incidents or crises, and will aim to minimise disruption to Business as Usual.

As part of this, all risks to the continuation of business will be identified, assessed and categorised. Each will be addressed and appropriate, cost-effective means to manage and mitigate their impact and implications will be implemented and maintained.



YOUR RESPONSIBILITY

All colleagues have a role to play in our Business Continuity plans, and should understand how a serious incident or crisis will be managed by M&S.

In particular, the CEO; Board; Retail, Operations & Property Director; Director of Retail Operations; Head of Business Continuity; Business Unit Directors; and IT Director are each accountable for key Business Continuity activities, and are responsible for understanding what these are and how these contribute the business' Continuity Capability.

HOW TO DEMONSTRATE COMPLIANCE

- Annual review of Business Continuity Policy and processes
- Rolling programme of Business Continuity training, testing, exercising, reviewing and updating – across UK Stores & Support Centres, International Retail & Sourcing Offices
- Effective management of live incidents through the activation of a proportionate Incident Management or Crisis Management Team
- A capable & competent Business Continuity Committee that meets quarterly to proactively identify, manage & mitigate strategic risks and threats to the business

SPECIFIC GUIDANCE

- Business Continuity Policy
- Business Continuity Portal

OUR COLLEAGUES

GROUP FINANCE AND TREASURY

OUR COMMITMENT

M&S is committed to:

- Identifying, monitoring and managing the Group's finance and treasury related risks
- Complying with its external legal and regulatory financial reporting requirements as a FTSE listed company
- Allowing the necessary flexibility for the company to be able to meet its commercial and financial objectives



YOUR RESPONSIBILITY

At M&S, our Finance and Treasury colleagues are responsible for:

- Acting with integrity, objectivity, and due care to record financial information accurately
- Identifying, monitoring and managing the Group's finance related and financial market risks
- Complying with external legal and regulatory financial reporting requirements
- Undertaking all relevant regulatory training and maintaining professional qualifications where applicable

HOW TO DEMONSTRATE COMPLIANCE

- Updating the CFO, Board and Audit Committee on any proposed changes
- All Group Finance and Treasury activities reviewed periodically by internal and external auditors, annually reported to the Audit Committee
- Finance colleagues annual institutional membership renewals

SPECIFIC GUIDANCE

- Group Finance and Treasury Policy

OUR COLLEAGUES

RELATIONSHIPS AT WORK

OUR COMMITMENT

M&S is committed to ensuring that any personal relationships amongst colleagues are treated with transparency to avoid any conflicts and/or issues that may affect our business. Any information regarding personal relationships will be kept confidential and in line with our Data Protection Policy.



YOUR RESPONSIBILITY

To ensure that we can deal with any potential issues that may arise from a personal relationship, you should:

- Continue to conduct yourself in a professional manner at work at all times.
- Disclose any personal relationships in line with the framework set out in the Relationships at Work Policy.

HOW TO DEMONSTRATE COMPLIANCE

To ensure that we can maintain transparency and deal with any issues:

- Objectively consider any potential or actual risks due to the personal relationship and notify management regarding this.

SPECIFIC GUIDANCE

- Relationship at Work Policy

CODE OF CONDUCT

Our
customers

IN THIS SECTION

- 27** Food & Product Safety and Integrity
- 28** Data Protection and Privacy
- 29** Financial Services and Consumer
Credit Legislation
- 30** Trading Standards and Consumer
Protection
- 31** Advertising and Marketing
- 32** Media and Investor Relations

CODE OF CONDUCT

OUR CUSTOMERS

FOOD & PRODUCT SAFETY AND INTEGRITY

OUR COMMITMENT

All products sold under the M&S brand (on our websites or within our stores) will be safe for their intended consumer and sourced, manufactured and supplied in line with M&S standards (which are in line with or above legal requirements). We have a robust process for monitoring and reporting compliance to these standards to ensure our supplier partners are in control, legal standards are being met and all claims can be substantiated.

We will create, manage and evolve our governance and monitoring to allow end to end visibility of compliance to our standards.

All integrity claims we make through our packaging and customer communication will be substantiated.

We will ensure that our food and product technology teams are equipped to maintain the highest standards.



YOUR RESPONSIBILITY

- Understand our standards and requirements and clearly communicate these to our suppliers
- Ensure that you comply with our governance and monitoring arrangements to allow end to end visibility of compliance to our standards
- Ensure that you react in a timely and proportionate manner to any variance to product and sourcing standards

HOW TO DEMONSTRATE COMPLIANCE

- Up to date Food & Product Safety and Integrity Policies and Performance Standards on the M&S intranet and supplier facing platforms
- Ensuring all Food technologists achieve minimum CPD requirements and Clothing, Home and Beauty Product technologists have completed mandatory Product Safety training
- Demonstrating controls and management of governance through the Customer and Brand Protection Committee (Foods only) and the Group Safety Committee (Foods and Clothing & Home), including key metrics

SPECIFIC GUIDANCE

All products must comply with relevant T&Cs, M&S Policies, Standards and internationally recognised legislation as documented on the supplier facing websites and any other relevant legislation to your product.

- Food & Product Safety and Integrity Policy
- M&S Food Safety & Quality Manufacturing Standard
- M&S Integrity Manufacturing Standard (Food)

OUR CUSTOMERS

DATA PROTECTION AND PRIVACY

OUR COMMITMENT

M&S is committed to complying with all applicable data protection and privacy legislation including the:

- UK General Data Protection Regulation
- Data Protection Act

We will take all appropriate measures to keep personal data safe, secure and protected against unauthorised access. M&S will only use personal data of customers, employees and others in a fair, lawful and transparent manner.

We also respect and comply with individuals’ data protection and privacy rights.

YOUR RESPONSIBILITY

- Ensure you understand and comply with relevant M&S policies.
- Complete mandatory training each year.
- Support the Data Protection Officer’s team and cooperate with Data Compliance Managers when they are conducting Data Protection Impact Assessments.
- Raise queries or concerns with the DPO’s team.
- Report any suspected personal data security breaches to Cyber Security.

HOW TO DEMONSTRATE COMPLIANCE

- Lack of formal enforcement action by the Information Commissioner’s Office (or other regulators)
- High completion rates (>95%) for on-line data protection training
- Information on security breaches and incidents (including those reported to a regulator)
- Risk assessment activity including Data Protection Risk Assessments.
- Maintenance of formal data processing and compliance records (in accordance with Article 30 of the GDPR).

SPECIFIC GUIDANCE

- Data Protection & Privacy Policy
- Data Protection Policy for colleagues
- Acceptable Use Policy

If you have any concerns or queries – contact the Data Compliance Manager for your business unit or the DPO’s team by emailing DataProtectionOfficer@marks-and-spencer.com.

To report a personal data breach – contact the Cyber Security team immediately by email to cybersecurityoperations@mnsCorp.onmicrosoft.com or telephone: 0044 2087 185151



OUR CUSTOMERS

FINANCIAL SERVICES AND CONSUMER CREDIT LEGISLATION

OUR COMMITMENT

M&S is committed to complying with all applicable legislation and regulations relating to M&S branded financial services and credit.

This includes:

- the Financial Services and Markets Act 2000 and its secondary legislation
- the Consumer Credit Act 1974 and retained secondary legislation
- rules and guidance in the FCA Handbook, including the Consumer Credit Sourcebook
- Payment services legislation, card scheme and money laundering rules

M&S branded financial services, credit products and payment services are supplied by our carefully selected partners, including M&S Bank (which is a wholly owned subsidiary of HSBC plc). The principal regulatory duties fall on those partners and we impose strict contractual requirements on them to adhere to regulations.

M&S carries out regulated activity in its own right, acting as a credit broker and introducing financial promotions, and operates procedures to ensure compliance.



YOUR RESPONSIBILITY

All retail colleagues must complete Financial Services Mandatory Training at induction to ensure compliance and must ensure that M&S Bank POS and Décor are displayed to current guidelines. Those colleagues who play a role in the provision / introduction of M&S financial services must complete additional mandatory training and comply with policies:

- M&S Bank Product Introduction Training, and observation checks, for colleagues authorised to introduce M&S Bank credit products
- Interest Free Loan Training for colleagues authorised to process in-store applications for Interest Free Loans for furniture products
- Colleagues who work in a Bureau de Change must comply with applicable M&S Bank policies and procedures
- Retail colleagues must follow a standard operating procedure for handling & managing Click & Collect travel money

If you are involved in any new project or initiative which involves financial services or credit, please check with the M&S Bank and Services team in the first instance.

HOW TO DEMONSTRATE COMPLIANCE

- Oversight of the Regulated Business by the Compliance Monitoring Committee (CMC), and subsequent reporting to the Audit Committee
- Monitoring consumer credit complaints
- Monitoring training compliance
- Maintaining our limited permission authorisation with the FCA
- Engaging external legal advisers to provide guidance and training to key personnel

SPECIFIC GUIDANCE

- Financial Services & Consumer Credit Policy
- Financial Services induction, guidance and training content, listed in the above policy
- 'Click & Collect – Travel Money' Standard Operating procedure for Retail Colleagues
- 'Being Regulated for Limited Permission Credit Broking' reference document available for all colleagues
- M&S' entry on the Financial Services Register (FRN: 718711)
- Contracts with all Bank & Services partners

OUR CUSTOMERS

TRADING STANDARDS AND CONSUMER PROTECTION

OUR COMMITMENT

We are committed to trading safely and legally and ensuring that we put the customer at the heart of everything we do.

We achieve the above by complying with all applicable legislation and regulations on trading standards and consumer protection.



YOUR RESPONSIBILITY

- Ensure you understand and comply with applicable M&S policies and guidance
- Undertake all applicable training
- Seek advice from your business unit subject matter experts or the Legal Department

HOW TO DEMONSTRATE COMPLIANCE

- Clear policies and standard operating procedures
- Legal team attendance at monthly Primary Authority Partner meetings
- Supplier audits and inspections performed
- Third party test purchases performed to assess implementation of underage sales policy
- Price checking on products on a regular basis
- Mandatory pricing and promotions training for all Buyers and Central Planners
- All statutory rights complied with e.g. cancellation rights, .com and faulty products
- Weights and measures: all tills and deli counters checked weekly using a 1kg weight

SPECIFIC GUIDANCE

- Trading Standards and Consumer Protection Policy
- Pricing and Promotions Page
- M&S Legal Training on Pricing and Promotions
- Clothing and Home Pricing and Ticketing Policy
- Food & Hospitality Pricing and Ticketing Policy
- Red Alert and Product Recall Policy
- Legal Ticketing and Décor Policy
- MUP Policy
- Age Restricted Sales Policy
- Goodwill returns policy

OUR CUSTOMERS

ADVERTISING AND MARKETING

OUR COMMITMENT

M&S commits that everything we say in marketing and advertising material will always be legal, decent, honest and truthful; never misleading.

We will always validate any claims we make through the relevant subject matter expert.

How we write about, how we display and how we talk about our Foods, Clothing and Home will always accurately and realistically show any material characteristics advertised and we will never mislead our customers over any of those characteristics.

Any nutrition and health benefit claims included in our Food communications will always have a sound scientific basis and adhere to regulations.

We won't encourage or condone excessive consumption; portion sizes will always be appropriate to the setting portrayed, who we intend to enjoy the product, and government-recommended daily calorie intakes.

Where possible, we will encourage the promotion of healthy, balanced diets.

Food products (e.g. drinks, bars, soups etc.) not intended to be substitutes for meals will never be represented as such.

YOUR RESPONSIBILITY

→ Ensure that you understand and comply with our commitments on advertising and marketing

HOW TO DEMONSTRATE COMPLIANCE

→ The BCAP code is self-regulated by industry bodies, including Clearcast (for TV) and RACC (for radio), who will pre-clear any advertising materials before they are sent to broadcasters. Without express approval they will not be aired. Any product, health or nutrition claims will have to be substantiated by M&S at script approval stage

→ The CAP code is self-regulated by the Marketer, but media owners may reject the advert if they feel it does not comply with the code. The legal team are therefore consulted on any necessary Ts and Cs, and whether the messages are legal, decent, honest and truthful

SPECIFIC GUIDANCE

→ Advertising and Marketing Policy

→ The Committee of Advertising Practice (CAP) Code for all non-broadcast advertising materials

→ The Broadcast Committee of Advertising Practice (BCAP) Code for all broadcast advertising

→ ASA Guidelines

→ EU Health Claim Regulation (EC) No 1924/2006



OUR CUSTOMERS

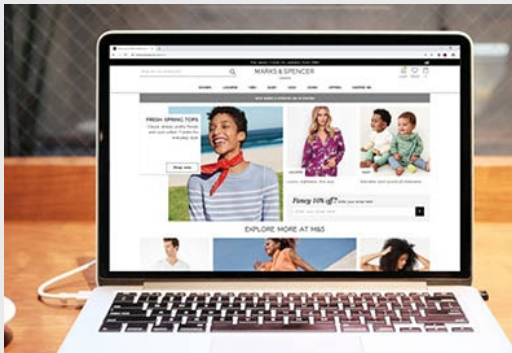
MEDIA AND INVESTOR RELATIONS

OUR COMMITMENT

In order to protect M&S' brand and corporate reputation, all media and investor activity needs to happen within a framework to ensure that any engagement is undertaken by colleagues and named agencies who fully understand our compliance and regulatory requirements as a publicly listed business and M&S' approved corporate position on key topics.

Specifically – all investor and media activity must adhere to The Market Abuse Regulation 2016 and the Financial Conduct Authority's regulation on market disclosure.

To support this, M&S Corporate Communications team operates a 24/7 press office function to manage external enquiries and support colleagues to manage media interest.



YOUR RESPONSIBILITY

Colleagues should not:

- Commit to or undertake any media engagement without approval from M&S External Communications
- Commit to or undertake any investor engagement without the approval of the Investor Relations Team
- Disclose any price sensitive/confidential information to external stakeholders

Colleagues should:

- Defer all media enquiries to the M&S External Communications team or named local agency
- Follow all processes to mitigate against accidental or deliberate disclosure of sensitive information
- Ensure that if they have access to confidential project information or price sensitive information, they are included on the insider list and/or restricted dealing list and complete the relevant training
- Ensure all confidential documents are password protected
- Ensure all partners & suppliers are aware of this policy

HOW TO DEMONSTRATE COMPLIANCE

- Management of the Insider List is undertaken by Corporate Governance
- Corporate Communications work with a third-party agency to run a daily media monitoring service, which highlights unauthorised colleague interaction with the media. Disciplinary action will be undertaken by HR

SPECIFIC GUIDANCE

- Media and Investor Relations Policy
- Inside Information and Share Dealing Policy

CODE OF CONDUCT

—
Our
suppliers

IN THIS SECTION

- 34** Supply Chain and Responsible Sourcing
- 35** Laws that Protect Grocery Suppliers (GSCOP)
- 36** Sanctions and Export Controls

CODE OF CONDUCT

OUR SUPPLIERS

SUPPLY CHAIN AND RESPONSIBLE SOURCING

OUR COMMITMENT

M&S is committed to engage with suppliers fairly and lawfully, adhering to M&S core business values (and in line with GSCOP requirements for Foods).

M&S works to ensure that our suppliers' employees are provided with good working conditions – we expect high standards and work together ethically. We achieve these objectives by developing agreed standards with our suppliers through Global Sourcing Principles, supported by regular site visits and a policy of continual improvement. Suppliers must always apply these principles and demonstrate that they are doing so.

If a significant risk is identified in supply chains (for example Ethical/Integrity/Food safety) we will work to develop effective risk management and monitoring methods.

Where appropriate, we will have agreed contracts in place and a joint business plan (Food only).



YOUR RESPONSIBILITY

- Ensure that you understand and comply with M&S Global Sourcing Policies, and that these are communicated to our suppliers, delivering training where appropriate

HOW TO DEMONSTRATE COMPLIANCE

- Annual 3rd party independent audit programme (C&H)
- GCA Annual survey results/Advantage survey (Foods)
- KPI Scorecard (C&H)
- Environmental and Chemical Mill Self Assessment register (C&H)
- Number of integrity audit major non-compliances (Food)
- Number of ethical trade audit non-compliances (C&H and Food)
- Number of identified product and raw material non-compliances (C&H and Food)

SPECIFIC GUIDANCE

- Supply Chain and Responsible Sourcing Policy
- Global Sourcing Principles
- Product and Raw Material Standards – see business specific sourcing specifications (C&H and Food)
- M&S Integrity Manufacturing Standards (Food)
- M&S Terms of Trade/Technical Terms of Trade (C&H and Food)
- Groceries Supply Code of Practice (Food)
- Environmental and Chemical Policy (ECP) Minimum Standards – Manufacturing Restricted Substance List and Restricted Substance List (C&H)

OUR SUPPLIERS

LAWS THAT PROTECT GROCERY SUPPLIERS (GSCOP)

OUR COMMITMENT

Just as customers expect high standards from M&S in terms of quality and service, they also expect us to treat our suppliers fairly and lawfully. M&S seeks fair, sustainable and mutually beneficial relationships with all its suppliers. As part of this relationship we must comply with specific laws that protect our grocery suppliers in the markets in which we operate, including the:

- Groceries Supply Code of Practice (GSCOP) for groceries sold in the UK
- European Supply Chain initiative for groceries sold in the European Union



YOUR RESPONSIBILITY

- Understand and follow the laws and codes of practice in your market which are designed to protect suppliers
- Treat suppliers fairly and without duress
- Record all agreements in writing and keep a copy
- Do not retrospectively vary your agreements with suppliers
- When delisting products or suppliers from M&S remember to follow the delisting guidelines
- Pay suppliers on time and in line with agreed payment terms
- Resolve supplier invoice queries and complaints promptly with assistance from your local vendor support team

HOW TO DEMONSTRATE COMPLIANCE

- Annual GSCOP Compliance report submitted to the Competition and Markets Authority and Grocery Code Adjudicator (CCA)
- Annual CCA and Advantage supplier survey

SPECIFIC GUIDANCE

- Laws that Protect Grocery Suppliers (GSCOP) Policy
- Supplier delisting guidance and template letters
- GSCOP E-learning training

OUR SUPPLIERS

SANCTIONS AND EXPORT CONTROLS

OUR COMMITMENT

M&S is committed to complying with its legal obligations relating to trade sanctions and export controls.

We take appropriate steps to ensure we are not:

- doing business with individuals or entities which are subject to sanctions regimes
- involved or implicated in the movement of goods which are subject to export controls

These steps include:

- standard contractual terms with suppliers/service providers
- monitoring jurisdiction of origin and dispatch for all imports



YOUR RESPONSIBILITY

In order to help M&S comply with relevant legal obligations, colleagues should:

- comply with the M&S Sanctions & Export Controls Policy
- not do business with, or supply products to, a person / entity which you know or believe to be a Restricted Party
- not knowingly do business with, or supply products to, any entity in a High Risk Jurisdiction, or business owned or controlled by a Restricted Party, without obtaining prior approval from the Sanctions Compliance Team at sanctions.compliance@marks-and-spencer.com
- inform the Sanctions Compliance Team at sanctions.compliance@marks-and-spencer.com immediately if they become aware that a prospective supplier, customer, or other business partner is based in a High Risk Jurisdiction

HOW TO DEMONSTRATE COMPLIANCE

- Monitoring jurisdiction of origin and dispatch for all imports
- Monitoring queries to the sanctions compliance inbox

SPECIFIC GUIDANCE

- Sanctions & Export Controls Policy
- If you have any general queries, please contact sanctions.compliance@marks-and-spencer.com

CODE OF CONDUCT

Our
community

IN THIS SECTION

- 37** Charity Partnerships and Fundraising
- 38** Political Engagement

CODE OF CONDUCT

OUR COMMUNITY

CHARITY PARTNERSHIPS AND FUNDRAISING

OUR COMMITMENT

M&S aims to make a positive contribution to society by championing causes that matter to our customers and supporting communities where we operate.

The conduct of any charity and business partnership is high profile and reflects on our brand and so it is important these relationships are professionally managed.



YOUR RESPONSIBILITY

All new charity partnerships need to be signed off by the central Plan A team and processed through appropriate governance before any agreements are made.

This happens automatically for Store local charities via neighbourly.com.

Colleagues should always see commitments made to conclusion.

M&S colleagues are required to not offer charitable support for:

- Personal appeals or sponsorship of individuals
- Political causes
- Religious bodies
- Third party fundraising on a charity's behalf
- Advertising for a charity to promote their cause

HOW TO DEMONSTRATE COMPLIANCE

- Compliance with this policy will be monitored by the central Plan A team
- A charity relationship can be terminated if it is found in breach of our policy or fails due diligence checks
- An annual report will be submitted to the board

SPECIFIC GUIDANCE

For more information on activities involving charity partners please see guidance on the Plan A Hub:

- Charity Partnerships and Fundraising Policy
- Charity partnership management guidance
- Fundraising Policy
- Cause related marketing
- Safeguarding standards
- Charity Volunteer Day Policy

OUR COMMUNITY

POLITICAL ENGAGEMENT

OUR COMMITMENT

It is right that M&S engages with Governments and policy makers to inform them of our position on issues that affect our customers and colleagues. It is important that this engagement is undertaken within a framework that has been approved by the Corporate Communications and Legal teams.



YOUR RESPONSIBILITY

Adhere to M&S' principles of political engagement:

Neutrality – M&S is politically neutral and we do not have party political affiliations

Transparency – We are transparent in our political activity and do not attempt to improperly influence any government official or policy maker to gain a business advantage. At all times, every individual involved in political engagement should be comfortable that, if their behaviour or actions were made public, it would not cause concern.

Customer focused – We do not engage in any political activity which may undermine our customer experience; colleagues and customers come first. We should ensure a customer centric message is part of all our interactions.

HOW TO DEMONSTRATE COMPLIANCE

It is important any contact from Government is flagged to the Head of Public Affairs, who can support in responding. All meetings should be flagged with the Corporate Communications Director or Head of Public Affairs in advance. In the case of Scotland, the Head of Public Affairs will complete the Scottish lobbying register with all instances of 'regulated lobbying'.

SPECIFIC GUIDANCE

- Political Engagement Policy
- Anti-bribery and Corruption Policy

CODE OF CONDUCT

Our
environment

IN THIS SECTION

- 41** Climate and Energy
- 42** Food Waste
- 43** Product Packaging

CODE OF CONDUCT

OUR ENVIRONMENT

CLIMATE AND ENERGY

OUR COMMITMENT

M&S is committed to managing, measuring and reporting our energy and greenhouse gas emissions, improving energy efficiency, purchasing 100% renewable energy and maintaining carbon neutrality for the company's business operations.



YOUR RESPONSIBILITY

M&S colleagues in Retail & Property, International, Food and Clothing & Home distribution are required to:

- Measure and report energy and emissions
- Improve energy efficiency
- Procure renewable energy
- Purchase carbon offsets for residual emissions

HOW TO DEMONSTRATE COMPLIANCE

- Energy consumptions and emissions data collated, assured and reported on an annual basis
- Annual confirmation of compliance by central Plan A team

SPECIFIC GUIDANCE

- Climate and Energy Policy
- M&S Energy Standard
- M&S carbon offset purchasing standard
- Technical assistance on the following regulations available from M&S Property & Retail team

OUR ENVIRONMENT

FOOD WASTE

OUR COMMITMENT

To reduce food wastage whilst maximising sales through accurate forecasting, good stock control, maximised salesfloor availability and reduced price sales where required. Remaining surplus food will be made available to charities and good causes through our partnership with Neighbourly and any remaining product after this is sent for energy generation. We will continue to operate a zero waste to Landfill policy across our estate.



YOUR RESPONSIBILITY

- Ensure that you understand and comply with our policies and national laws
- Where waste occurs, ensure that surplus product is collected for redistribution through our charitable partnerships
- Manage stock rotation sufficiently to eliminate date-expired-food and manage waste

HOW TO DEMONSTRATE COMPLIANCE

- Financial % food waste KPIS
- %/ tonnes donated as a % of surplus available by store
- Total weight of food waste (tonnes)
- Identified instances of date-expired-food on display
- Live updates on Neighbourly system to show store performance

SPECIFIC GUIDANCE

- Food Waste Policy
- Contractual agreement with Neighbourly

OUR ENVIRONMENT

PRODUCT PACKAGING

OUR COMMITMENT

M&S aims to safeguard our brand reputation by delivering packaging that is safe, legally compliant, 100% widely recyclable, frustration free and minimises waste.

As required under legislation, we will measure and report how much of each packaging substrate we use and pay a commensurate 'producer responsibility' (or recycling) levy.



YOUR RESPONSIBILITY

- Ensure that you understand and adhere to M&S policies and legislation for current and new products
- Comply with new packaging legislation e.g. inclusions of On Pack Recycling Labels (OPRL), the inclusion of 30% post-consumer waste (PCR) and understand the need to adapt accordingly to impending legislative requirements to ensure the business is prepared
- Ensure we deliver the Clothing, Home, Beauty & Food Group packaging commitments

HOW TO DEMONSTRATE COMPLIANCE

- Demonstration that annual targets have been set and achieved
- Obligated packaging data usage submissions
- Carrier bag usage data submissions

SPECIFIC GUIDANCE

- Product Packaging Policy
- Relevant Clothing, Home, Beauty & Food Packaging Policies
- M&S Raw Material and Packaging standards
- Clothing, Home, Beauty & Foods "plastic principles"