

The page features a central black rectangular area containing white text. On the left and right sides of this central area, there are vertical strips of a close-up photograph of fresh, red strawberries with green leaves, creating a border effect.

# M&S

# **BASIS OF REPORTING**

**FY2024/25**

SCOPE 1 & 2 EMISSIONS  
OPERATIONAL WASTE  
FOOD WASTE  
COMMUNITY DONATIONS

# SCOPE 1 & 2 EMISSIONS

FY2024/25

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## INDICATORS:

- Total Energy Consumption (M&S Group) - kWh
- Direct emissions from operations (Scope 1) (location-based) - tonnes CO<sub>2</sub>e
- Indirect energy emissions from operations (Scope 2) (location-based) - tonnes CO<sub>2</sub>e
- Total Scope 1 & Scope 2 emissions (location-based) - tonnes CO<sub>2</sub>e
- Indirect energy emissions from operations (Scope 2) (market-based) - tonnes CO<sub>2</sub>e
- Total Scope 1 & Scope 2 emissions (market-based) - tonnes CO<sub>2</sub>e
- Total emissions per 1,000 sq. ft of salesfloor (market-based) - tonnes CO<sub>2</sub>e per sq. ft
- Total emissions per 1,000 sq. ft of salesfloor (location-based) - tonnes CO<sub>2</sub>e per sq. ft

## TIME PERIOD OF REPORTING

The metric reflects emissions during financial year 2024/25. This runs from April 2024 until March 2025. The base year for this metric is 2016/17 which was selected in line with SBTi guidance during the validation of previous carbon targets in 2022. In our latest SBTi validation (2025) our Scope 1 & 2 targets have remained the same.

## DEFINITIONS

**Scope 1 Emissions:** Direct emissions from owned or controlled sources, for example emissions from combustion in boilers or engines and refrigerant leakage.

**Scope 2 Emissions:** Indirect GHG emissions from the generation of purchased or acquired electricity, steam, heat, or cooling.

**Location Based Emissions:** Emissions are calculated using emission factors representing average emissions from energy generation occurring within a defined geographic area and a defined time-period.

**Market Based Emissions:** GHG emissions are calculated using supplier specific emissions, with deductions for electricity that is purchased via a 100% renewable tariff, for which an emission factor of zero kg CO<sub>2</sub>e per kWh is applied.

**Operational Control:** It is deemed that an asset or operation is within operational control if Marks and Spencer Group or one of its subsidiaries (e.g. Gist) has the full authority to introduce and implement its operating policies at the operation. In practice this means M&S or GIST Employees having the ability to introduce measures that can impact energy consumption and/or carbon emissions such as introducing fridge doors, transitioning to biofuels or converting to LED lighting.

**REGO:** Renewable Energy Guarantee of Origin (REGO) certificates are an example of Renewable Energy Certificates which guarantee that your supplier will source your electricity from renewable generation.

**PPA:** A power purchase agreement (PPA) is a contractual agreement between energy buyers and sellers. They come together and agree to buy and sell an amount of energy which is or will be generated by a renewable asset.

**Sales Floor:** Floor space used for GHG intensity metrics includes salesfloor only. This refers to the floor area of our stores only, excluding any 'backstage' areas of those buildings such as office or stock room space, and excluding floor space of other types of properties, i.e. warehouses and offices.

**Emissions Factors:** a representative value that relates the quantity of a pollutant released to the atmosphere with an activity associated with the release of that pollutant.

## SCOPE

The metric includes Global Scope 1 & 2 Emissions from assets under M&S Group's operational control.

For in scope sites that are leased, emissions from the site are measured from the lease start date up to the lease end date (rather than dates at which stores may be open or closed to the public). If a site is sub-let, emissions from that site are not accounted for during the period it is leased by another party, since it is deemed to be outside of M&S' operational control for that period, in line with the boundary as set in the GHG protocol.

	IN SCOPE	OUT OF SCOPE
<b>Applicable Business Areas</b>	<ul style="list-style-type: none"><li>• M&amp;S owned UK and ROI Stores</li><li>• M&amp;S owned International Stores (Greece &amp; Czech Republic)</li><li>• Joint Venture International Stores (India)</li><li>• UK Offices</li><li>• UK &amp; ROI Warehouses</li><li>• UK Fleet Emissions from M&amp;S owned operations</li></ul>	<ul style="list-style-type: none"><li>• Emissions from M&amp;S Franchise Partners (UK and International)</li><li>• Ocado Retail Operations</li></ul>
<b>Other Boundaries</b>	<ul style="list-style-type: none"><li>• Global scope 1 and 2 greenhouse gas emissions (CO<sub>2</sub>e) from assets under M&amp;S Group's operational control.</li></ul>	<ul style="list-style-type: none"><li>• Scope 3 Emissions</li></ul>

## METHODOLOGY

The metrics are reported and calculated in alignment with the GHG Protocol. Emissions are reported in carbon dioxide equivalent or CO<sub>2</sub>e. Different greenhouse gases have different effects on the climate, and CO<sub>2</sub>e is a widely recognised way of standardising the global warming effect of these emissions to ensure comparability.

Scope 1 Emissions: Direct emissions from owned or controlled sources, for example emissions from combustion in boilers or engines and refrigerant leakage.

Scope 2 Emissions: Indirect GHG emissions from the generation of purchased or acquired electricity, steam, heat, or cooling. This includes:

- Location Based Emissions: Emissions are calculated using emission factors representing average emissions from energy generation occurring within a defined geographic area and a defined time period.
- Market Based Emissions: GHG emissions are calculated using supplier specific emissions factors, with deductions for electricity that is purchased via a 100% renewable tariff, for which an emission factor of zero kg CO<sub>2</sub>e per kWh is applied.

Total energy consumption is reported in MWh. Fuel consumption is captured in the format received by suppliers and then converted to MWh using standard conversion factors.

Our emissions intensity is reported as emissions per 000 sq. foot of sales floor. This excludes any backstage areas of stores, warehouses and office space.

## DATA COLLECTION

Data on volumes of emissions sources, including energy (e.g. kWh of gas, electricity) and refrigerant leakage is collected via a dedicated digital reporting platform. Data is entered by responsible M&S colleagues and external partners as relevant, and verified and signed off by accountable persons, following data verification procedures.

Using a digital reporting platform has improved the efficiency of the data collection process and enables M&S to draw better insights on Scope 1 & 2 emissions and energy consumption across the business. To enable fair comparison, base year data has also been migrated into the same reporting tool.

## **DATA ANALYSIS**

### ***Location-based emissions***

In accordance with the GHG Protocol, location-based emissions factors are applied to emissions source (energy use and refrigerant leakage) volumes to calculate location-based greenhouse gas emissions (tonnes CO<sub>2</sub>e).

For the reporting year, the most recently published emission factors at the time of reporting are used. This includes 2024 emissions factors published by the UK Government (DEFRA) and International Energy Agency (IEA) factors for international electricity consumption.

### ***Market based emissions***

In accordance with the GHG Protocol, market-based emissions factors are applied to emissions source (energy use and refrigerant leakage) volumes to calculate market-based greenhouse gas emissions (tonnes CO<sub>2</sub>e).

When calculating Market Based Emissions, we follow the GHG Protocol hierarchy on applying emission factors to purchased electricity consumption.

- In the UK and ROI we use supplier specific emission factors
- We do not have access to supplier specific emission factors for international stores, therefore:
  - › In Greece and Czech Republic we use Residual Mix emission factors calculated by EU country under RE-DISS project
  - › In India we use IEA grid average emission factors
- Where energy is purchased under a renewable tariff, an emissions factor of zero kg CO<sub>2</sub>e per kWh is applied.

### ***Emissions per sq. ft of sales floor***

M&S report emissions intensity as emissions per thousand square feet of sales floor. In order to calculate the emissions per sq. ft (location and market based), the calculation below is applied:

$$\frac{\text{Total Scope 1 \& 2 Emissions (Location or Market Based)}}{\text{Total Net Sales Floor Area}}$$

While the total net sales floor across M&S Group can change throughout the year, the calculation is applied using the net sales floor at the end of the reporting period.

## **MANAGEMENT OF DATA LIMITATIONS**

### ***ENERGY CONSUMPTION***

Wherever possible, M&S will use actual data to calculate energy consumption and carbon emissions. In the case that actual data is not available the following hierarchy of data is followed:

1. Actual Data: meter readings or utility invoices showing energy or other consumption.
2. Budget Data: Monthly energy budgets set at site level by M&S.
3. Estimated Data: Using prior year data and accounting for YoY increased/decreased emissions

Estimated data is used in the following scenarios:

- i) when energy consumption volume data is based on invoices which are not received from utility companies in time to meet annual reporting deadlines
- ii) when electricity or gas meters are out of order and no data is received for a site for a particular month or months within the reporting year. Estimates of monthly data made within the year are replaced with actual data if it is received in time for annual reporting timelines.
- iii) where invoices are received which do not include energy consumption data, predominantly in India.

Where M&S are not able to measure the consumption of fuel in real time, emissions are reported at the point the fuel is purchased (e.g. heating fuel oils). This ensures that all emissions are included in reporting but can result in a misalignment between when emissions are reported vs. when fuel is consumed and emissions produced. The emissions sources this relates to are:

- Refrigerant Leakage
- Heating Fuel Oils
- Liquefied Petroleum Gas
- Generated Electricity (Diesel)
- Biomass (Wood Pellets)

### **FLOOR SPACE:**

M&S' total sales floor space will vary naturally throughout the year due to store openings, closures and work which may result in an increase or decrease to a given store's salesfloor space.

The total square footage used in the calculation for the energy per sq. foot is taken at the end of the year and includes stores which have been open for only part of the year, e.g. if the store has opened or closed during the year.

Throughout the year stores may change their net floor space through minor adjustments to the size and layout of the store. While these changes will be reflected on the M&S store design database, the work may not be significant enough to warrant an updated CAD diagram. This may lead to instances where there is a discrepancy between the sales floor space reported on the database and the corresponding diagram. Providing the two figures are within 10% of each other, this is considered sufficient for the purposes of reporting this metric.

### **RESTATEMENT OF EMISSIONS**

In line with [M&S' recalculation policy](#). If structural, methodological or boundary changes result in Group Scope 1 and 2, or Group 3 emissions changing by 5% or more, then the base year inventory will be re-calculated and restated.

### **GOVERNANCE**

For each area of the business which contributes to M&S' Scope 1 & 2 emissions, a data collector is responsible for uploading energy consumption data and a data validator is responsible for reviewing and confirming all data.

On a quarterly basis, the accountable director for each area of the business reviews and signs off the data for their area which is reported to the M&S ESG Business Forum.

The final year data is reviewed and signed off by the Head of ESC prior to publication.

Action	Responsible	Accountable	Consulted	Informed
Capturing and uploading data.	Data Collector	Data Validator	Not Assigned	ESC Reporting Officer
Reviewing and validating data.	Data Validator	Business Area Leader	Not Assigned	ESC Reporting Officer
Quarterly Data Signoff	Business Area Leader	Not Assigned	Not Assigned	ESC Reporting Officer
Final Year Data Signoff	Head of ESC	Not Assigned	Not Assigned	Not Assigned

## RACI

### RACI DEFINITIONS:

- **Responsible (R):** Directly performs the task
- **Accountable (A):** Owns the task and has review and/or approval
- **Consulted (C):** Provides input or advice and/or review or approval sign-off
- **Informed (I):** Kept up-to-date on progress and/or review or approval sign-off

Where the role is “Not Assigned”, there is no material impact on the controls and processes relating to the underlying data source integrity and reliability as each task will have at least one or independent individual providing a review and/or sign-off.

# OPERATIONAL WASTE

FY2024/25

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## INDICATOR

- Operational waste from M&S stores, selected franchise stores, offices and distribution centres.

## TIME PERIOD OF REPORTING

The metric reflects activity during financial year 2024/25. This runs from April 2024 until March 2025.

## DEFINITIONS

**Operational Waste:** Waste produced through the operation of M&S stores, offices and distribution. Material, substance, or by-product eliminated or discarded as no longer useful or required after the completion of a process. Operational waste includes:

- Food Waste (including packaging) disposed of in stores and offices and distribution centres. M&S also report food waste as a separate standalone metric in the ESG Report. The corresponding Basis of Reporting can be found [here](#).
- Packaging: Cardboard, plastics and glass that is disposed of in stores.
- Other operational waste from stores, offices and distribution centres: textiles, ceramics, confidential wastes, woods, metals and mixed dry recyclables.
- Waste Electrical and Electronic Equipment (WEEE)
- Items that are collected from customers' homes for disposal by M&S when they purchase an M&S product (e.g. Mattresses or furniture)
- Customer Take back schemes - batteries and soft plastic takeback
- Products returned to store by customers which are disposed of by M&S – i.e. are not returned to manufacturer, resold or donated.

**Recycled:** Operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes. It includes the reprocessing of organic material.

**Recovery:** 'recovery' means any operation the principal result of which is waste serving a useful purpose by replacing other materials which would otherwise have been used to fulfil a particular function, including generating waste from energy.

## UNITS OF MEASURE

- Tonnes of waste

## SCOPE

	IN SCOPE	OUT OF SCOPE
<b>Applicable Business Areas</b>	<ul style="list-style-type: none"> <li>All wholly owned UK &amp; ROI M&amp;S stores (including cafés), offices and distribution centres.</li> <li>Five franchise stores: Surbiton, New Malden, Stockbridge, Queensway Shaftsbury and Battlefield*</li> </ul>	<ul style="list-style-type: none"> <li>Franchise Stores</li> <li>Ocado</li> <li>International Stores</li> <li>Supply chain (manufacturers)</li> <li>GIST Distribution Centres.</li> </ul>
<b>Technical Boundaries</b>	<ul style="list-style-type: none"> <li>Food waste</li> <li>Packaging disposed of in stores</li> <li>Other operational waste from stores, offices and distribution centres: textiles, ceramics, confidential wastes, woods, metals and mixed dry recyclables.</li> <li>Waste Electrical and Electronic Equipment (WEEE).</li> <li>Items that are collected from customers' homes for disposal by M&amp;S when they purchase an M&amp;S product (e.g. Mattresses or furniture).</li> <li>Customer Take back schemes - batteries and soft plastic takeback.</li> <li>Products returned to store by customers which are disposed of by M&amp;S.</li> </ul>	<ul style="list-style-type: none"> <li>Food surplus that is redistributed.</li> <li>Packaging and other product related waste disposed of by customers in their homes.</li> <li>M&amp;S Clothing &amp; Home Waste.</li> <li>Clothing products brought in to store by customers which are donated to Oxfam via the M&amp;S Shwopping Programme.</li> </ul>

## METHODOLOGY

### DATA COLLECTION

Waste management suppliers compile data used to calculate the tonnage of waste. Data is extracted from supplier systems and provided to M&S who compile it into a master dataset containing all waste streams. This data is cross checked against the invoices and collection schedules by the M&S store support manager. In the case that an error or query is identified, this will be raised with the supplier and the data updated accordingly where necessary.

On a quarterly basis the compiled data set reported quarterly to operations leadership team and into the M&S ESG Governance Forums.

If a misstatement of more than 5% is identified, the metric will be corrected in the following year's ESG report.

### DATA ANALYSIS

Waste management suppliers provide waste collection data based on either actual weight data or assumed weights based on industry or M&S specific averages (for more information see the table below).

\* These stores are operated through franchise partners, but the data cannot be separated from M&S owned operations.

Process Step	Responsible	When
1. Data on waste tonnage by type of waste provided by waste management suppliers	Waste Suppliers	Monthly
2. 5% of all data is spot checked against invoices	Store Support Manager	Monthly
3. Compile all data into a master data sheet for all waste streams	Store Support Manager	Monthly
4. Review vs internal targets and last year's umbers	Store Support Manager	Monthly
5. Calculate total tonnage of waste	Store Support Manager	Quarterly

## MANAGEMENT OF DATA LIMITATIONS

Wherever waste is weighed by waste management suppliers, actual data is used to calculate the operational waste metric. Where waste is not weighed directly, the metric is calculated using average weights provided by waste management suppliers.

## DATA SOURCES

All data provided by waste suppliers showing collection and invoice information. Wherever possible M&S will use actual weight data, however in instances where this is not possible either industry average weights or supplier specific average weights will be used.

Waste Stream	Waste Supplier	Units
Cardboard	Veolia and Eurokey	Weights from collections or assumed weight based on industry average of 0.121 tonnes per bale.
WEEE	Veolia	Industry average for individual WEEE items and containers.
Textiles	Veolia	Industry average of 0.005 tonnes used per bag.
Mattresses	Veolia	Industry average of 1.239 tonnes used per trailer.
Ceramic Wastes	Veolia	Supplier average of 0.025 tonnes.
Confidential Waste	Veolia	Industry average of 0.015 tonnes per 1100L and cage.
Wood	Veolia and T3e and Valpak	Actual weight from collections.
Glass	Veolia	Actual weight used with truck weighing equipment or customer average based on container size and location.
Metal	Veolia and T3e	Actual weight from collections.
Mixed Recycling	Veolia	Actual weight used with truck weighing equipment or customer average based on container size and location.
Non-Hazardous Industrial	Veolia and T3e	Actual weight used with truck weighing equipment or customer average based on container size and location.
Food Waste	Refood	Bins – Average weight of 34.73kg based on a composition analysis carried out by Resource Futures.
Cardboard	Eurokey and Veolia	Weights from Collections/Actual weight used with truck weighing equipment or customer average based on container size and location (Eurobins).

## GOVERNANCE

The data set compiled from information provided by waste management suppliers is reviewed on a quarterly basis by the Head of Operational Support. The data is reviewed with a focus on significant changes in volume. This would consist of changes of more than 10% vs. prior periods, once factoring known incidents which may drive significant changes to waste tonnages (e.g. refrigeration failure).

## RACI

The process owners responsible, accountable, consulted or informed (RACI) as shown in the table below:

Action	Responsible	Accountable	Consulted	Informed
Waste Collection	Waste Suppliers	Store Support Manager	Not Assigned	Not Assigned
Reporting collection and tonnage data for each waste stream	Waste Suppliers	Store Support Manager	Not Assigned	Not Assigned
Compiling dataset for all waste streams	Store Support Manager	Head of Operational Support	Not Assigned	Not Assigned
Reporting	Waste Suppliers/ Store Support Manager	Store Support Manager	Not Assigned	ESG Reporting Officer

#### **RACI DEFINITIONS:**

- **Responsible (R):** Directly performs the task
- **Accountable (A):** Owns the task and has review and/or approval
- **Consulted (C):** Provides input or advice and/or review or approval sign-off
- **Informed (I):** Kept up-to-date on progress and/or review or approval sign-off

Where the role is “Not Assigned”, there is no material impact on the controls and processes relating to the underlying data source integrity and reliability as each task will have at least one or independent individual providing a review and/or sign-off.

# FOOD WASTE

FY2024/25

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## INDICATOR

- Food waste generated in UK M&S stores

## UNIT OF MEASURE

Tonnes of Waste

## TIME PERIOD OF REPORTING

The metric reflects activity during financial year 2024/25. This runs from April 2024 until March 2025.

## DEFINITIONS

**Food Waste:** Food, both fit and unfit for human consumption but net of deductions for packaging, that was not sold and not redistributed for consumption.

**Food Surplus:** Food not sold that was fit for human consumption and that was redistributed.

**Total food not sold:** The combination of total food waste and total food surplus.

Where the role is “Not Assigned”, there is no material impact on the controls and processes relating to the underlying data source integrity and reliability as each task will have at least one or independent individual providing a review and/or sign-off.

## SCOPE

	IN SCOPE	OUT OF SCOPE
<b>Applicable Business Areas</b>	<ul style="list-style-type: none"><li>• All food waste from M&amp;S wholly owned retail stores.</li><li>• Food Waste from the M&amp;S Hospitality Business (i.e. M&amp;S Cafes).</li></ul>	<ul style="list-style-type: none"><li>• Food waste at distribution centres</li><li>• Supply chain</li><li>• Franchise Stores</li><li>• Clothing &amp; Home</li><li>• Ocado</li><li>• International and Republic of Ireland*</li></ul>
<b>Other Boundaries</b>	<ul style="list-style-type: none"><li>• All edible Food products sold by M&amp;S.</li></ul>	<ul style="list-style-type: none"><li>• Packaging Waste.</li><li>• Non-food products including flowers and plants.</li><li>• Non-food waste from the hospitality business – e.g. Coffee Cups.</li><li>• Food not sold which is redistributed to colleagues or local community groups.</li></ul>

## METHODOLOGY

The methodology for calculating food waste is applied consistently across all M&S stores, and the calculation is based on the total number of bins collected at each store for the relevant period. The methodology is in line with SASB standard SASB FB-FR-150a.1 – however M&S reporting boundary is as defined in the scope above.

\* Republic of Ireland is excluded from the scope of this metric as the data is aligned to M&S' UK based target to reduce food waste by 50% by 2020 vs. a base year of 2017/18.

## DATA COLLECTION

Data on the number of food waste bins collected from M&S stores is provided to M&S monthly by the waste supplier, ReFood.

## DATA ANALYSIS

The food waste tonnage is calculated monthly by the M&S Food sustainability Team.

The weight of food waste in each bin is assumed to be 34.73kg. This is based on a compositional analysis conducted by the waste supplier ReFood and another third party, Resource Future, which determined the average weight of each bin to be 41kg, and a composition analysis showed that 15.3% of each bin should be discounted as packaging and contaminant waste (note that this waste is reported separately within the M&S Operational Waste metric).

Collection tickets are reviewed on a monthly basis by the M&S store support manager.

The total food waste for the reporting period is calculated by summing the number of bins collected for the period and multiplying by the average bin weight to give a Total Food Waste Figure.

## MANAGEMENT OF DATA LIMITATIONS

The calculation of the Food Waste metric relies on an assumed bin weight calculated by an external organisation based on a representative sample of bins collected from M&S stores.

## RESTATEMENT OF DATA

If an error in the data of more than 5% is identified, the figure will be restated in the following year's ESG Report.

## GOVERNANCE

The data received from ReFood is reviewed by the Store Support Manager who is responsible for managing relationships with waste suppliers. On a monthly basis invoice data is checked for any significant variance vs. previous periods. On a quarterly basis, food waste data is submitted to the ESG Business Forum, ESG Committee and Food Waste Governance forum for senior review and signoff.

## RACI

The process owners responsible, accountable, consulted or informed (RACI) as shown in the table below:

Action	Responsible	Accountable	Consulted	Informed
Basis of Reporting	Sustainability Project Manager	Sustainability Programme Manager	Head of Sustainability	Technical Director
Bin Collection	ReFood	Store Support Manager	Not Assigned	Technical Director Head of Sustainability
Data Analysis	Sustainability Project Manager	Sustainability Programme Manager	Store Support Manager	Technical Director Head of Sustainability
Reporting	Sustainability Project Manager	ReFood Store Support Manager	Sustainability Programme Manager	Technical Director Head of Sustainability



**RACI DEFINITIONS:**

- **Responsible (R):** Directly performs the task
- **Accountable (A):** Owns the task and has review and/or approval
- **Consulted (C):** Provides input or advice and/or review or approval sign-off
- **Informed (I):** Kept up-to-date on progress and/or review or approval sign-off

# COMMUNITY DONATIONS

FY2024/25

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## TIME PERIOD OF REPORTING

The metric reflects donations made during 2024/25 financial year. Where donation amounts are linked to customer activity (e.g. sale of product and Sparks card usage), the reported total reflects the activity from within the financial year. Therefore, some donations may be paid outside of FY24/25 but link to activity within the year.

## DEFINITIONS

**Cash donations:** The gross monetary value of donations to a registered charity or community groups donated directly by M&S. (Aligned to the B4SI Standards Framework)

**Leveraged Donation:** The value of any monetary donations made to a registered charity or community group from funds raised by M&S colleagues, customers or suppliers as part of an M&S charity fundraising campaign. (Aligned to the B4SI Standards Framework)

**Charity:** A registered organisation to a commission or organisation in the UK or abroad. Set up as the object of fundraising or donations in aid of a specific cause.

**Community Group:** A group or organisation who work towards a shared purpose for the benefit of the public, utilising donated funds. Community groups will be registered in such a way as to benefit the community, e.g. as a Community Interest Company (CIC).

**Purchase Order (PO):** Commercial document issued by M&S finance team to the designated charity, indicating cash amount.

## SCOPE

The scope of this metric:

Includes any donations to charities or community groups directly by M&S.

Excludes leveraged donations.

Excludes global donations from M&S and JV operations and third parties in connection with M&S activities.

Excludes cash donations made by M&S subsidiaries (e.g. Gist), and by Ocado Retail.

Only donations made to registered charities and community groups are included in this metric.

## METHODOLOGY

### DATA SOURCES

Centrally managed collation of donation data, with PO's provided by the M&S finance department for each individual charity.

Sparks data displayed in PO's provided by finance and statements from the charities aid foundation.

### DATA COLLECTION

The metric is calculated by totalling all the cash donations processed by the M&S finance team during the reporting period (FY24/25).

The community project officer leads the reporting process and requests all PO's, which have been raised by the M&S finance team for donations to the charities which are in scope.

Controls are in place to ensure that all materially significant donations in the scope of the metric are included in the dataset. This includes a final review and signoff from the Head of Community.

## DATA ANALYSIS

The metric is calculated as a sum of all donations within scope made within the time period of the metric.

In some instances, M&S will raise a PO for a donation total but will receive a contribution to the donation from a supplier or other 3rd party. In line with the scope of this metric, in which only donations paid for by M&S are included, any contributions from 3rd parties will be deducted from the donation total and reported separately as a leveraged donation.

Measurement and classification of data on cash donation funds is aligned to B4SI (Business for Societal Impact) community investment guidelines. M&S does not submit reporting to B4SI for review.

## GOVERNANCE

The data for this metric is compiled by the Community Project Officer. Once the full list of Charity Donations has been compiled it is shared with the Head of Community for review and signoff.

## RACI

The process owners responsible, accountable, consulted or informed (RACI) as shown in the table below:

Action	Responsible	Accountable	Consulted	Informed
Calculating customer linked donation totals and raising PO's	Finance Analyst (Business Services)	Senior Finance Manager (Business Services)	Finance Manager (Relevant Business Unit) Head of Community	Community Officer
Calculating other donations and raising PO's	Business Owner	Not Assigned	Finance Manager (Relevant Business Unit)	Not Assigned
Collation of data set	Community Officer	Head of Community	Finance Analyst (Business Services) Business owners of donations	Not Assigned
Review and Sign Off	Community Officer	Head of Community	Not Assigned	ESG Reporting Officer

### RACI DEFINITIONS:

- **Responsible (R):** Directly performs the task
- **Accountable (A):** Owns the task and has review and/or approval
- **Consulted (C):** Provides input or advice and/or review or approval sign-off
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Where the role is "Not Assigned", there is no material impact on the controls and processes relating to the underlying data source integrity and reliability as each task will have at least one or independent individual providing a review and/or sign-off.