

M&S

Basis of Reporting

FY 2025/26



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Data not subject to 3rd party assurance

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Net Zero

Metric	Target	Base Year	Unit	Scope	Definitions	Methodology
Scope 3 GHG emissions - Forest, Land and Agriculture (FLAG)	30.3% reduction by 2029/30	FY22/23	tCO2e	<p>Food: Include all branded and unbranded products sold by M&S Food in the reporting period. Includes UK and ROI stores and M&S International. Food packaging is included but calculated separately.</p> <p>FH&B: Includes all branded fashion, home & beauty products purchased in the reporting period. FHB packaging is included but calculated separately.</p> <p>M&S International: Includes international franchise stores and international logistics emissions</p>	<p>FLAG: Emissions related to land-use management, land-use change, and agricultural production.</p> <p>Energy & Industry (E&I): Value chain emissions related to all other activities.</p>	<p>Food: Product emission factors and volumes from Mondra are aggregated to give category level emission factors for each value chain level. Category level emission factors are applied to product volumes for the financial year.</p> <p>FH&B: M&S collects primary facility-level Tier 1 & 2 textile data using the Higg Facility Environment Module (FEM). Industry emissions factors are applied to raw materials at Tier 3 & 4.</p>
Scope 3 GHG emissions – Energy & Industry (E&I)	42% reduction by 2029/30	FY22/23	tCO2e	<p>3rd Party Brands sold through M&S.com Are included in cases where M&S takes ownership of products.</p> <p>Uk franchises (petrol stations): out of scope for scope 3.</p>		<p>GNFR: Spend based data is used to calculate emissions.</p> <p>Logistics FHB: Calculated based on primary data (km, fuel consumption and transport mode). distance travelled.</p> <p>Logistics GIST: Primary data. Spend based data for subcontracted deliveries.</p> <p>International: Includes logistics emissions and emissions from franchised properties.</p> <p>3rd Party Brands: Calculated based on FHB average carbon data and 3PB sales data (mainly sales units).</p>



Food

Metric	Target	Base Year	Unit	Scope	Definitions	Methodology
% of UK growers certified to LEAF Marque	-	-	% of UK Growers	All UK Produce Growers Excludes Concessions	LEAF Marque: An assurance system recognising sustainably farmed products. It is based on LEAF Integrated Farm Management (IFM) principles. All LEAF Marque certified farms are independently inspected.	Data on LEAF Marque certification is provided by a dedicated LEAF Project Manager.
Soy sourced from verified deforestation and conversion-free (vDCF) supply chains	100% by 2025/26	-	% of Soy	Includes M&S own-brand food products sold in the UK & ROI, and those sold in the M&S International business where supplied from M&S UK food catalogue. Includes direct and indirect soy (animal feed). Excludes products sourced locally for the M&S International Business.	Verified deforestation and conversion-free (vDCF) supply chains: Soy that can be verified as legally produced and DCF after a cut-off date no later than 2020, including soy from a lower risk source, or soy from a higher risk source with physical certification of DCF status up to the point of import into the UK.	Reporting is annual and based on the calendar year (January – December), in line with industry standard for reporting on soy. The metric is calculated using supplier-declared volume data and evidence of certification. Where detailed information on the feed cannot be provided by the supplier, conversion factors are used to estimate the total soy embedded within the suppliers' product.
Total soy (direct) used in own-brand products	-	-	Tonnes	All direct Soy used in M&S own-brand food products sold in the UK & ROI, and also those sold in the M&S International business where supplied from M&S UK food catalogue.	Direct Soy: Soy products consumed direct by customers (e.g. Soy milk)	Soy usage data is self-declared by M&S suppliers
Total soy (indirect) used in own-brand products	-	-	Tonnes	Includes indirect soy for (1) whole animal protein M&S Food products (2) animal protein product used as an ingredient within M&S Food products which are sourced from M&S Select Farms and supplied through M&S 'A' List Suppliers Excludes all direct soy and indirect soy that is used for dairy products.	Indirect Soy: Soy that is used as a feed for animal protein.	



Food *cont.*

RSPO Certified Sustainable Palm Oil with Segregated status	100% by 2025/26	-	% of Palm Oil	Includes M&S-branded Food products containing palm oil and fractions listed on pack. Excludes products sold through Fashion Home & Beauty.	RSPO Certified Sustainable Palm Oil - scheme for sustainable palm oil production and supply.	Reporting is annual and based on the calendar year (January – December), in line with industry standard for reporting on Palm Oil. The metric is calculated using supplier-declared volume data and evidence of certification.
Palm Oil Derivatives in M&S Food Own Brand products sourced to sustainable, deforestation free standards	100% by 2025/26	-	% of Palm Oil Derivatives	M&S-branded Food products containing palm oil/derivatives and fractions listed on pack. Excludes products where palm oil/palm derivatives are part of smaller composite ingredients (e.g. processing aids) and are not included on the finished pack. Excludes products sold through Fashion Home & Beauty.	Palm Oil Derivatives are chemical compounds derived from refining and processing crude palm oil or palm kernel oil	
Total amount of palm oil used in own-brand products	-	-	Tonnes	M&S-branded Food products containing palm oil ingredients listed on pack. Excludes Palm derivatives and fractions contained within ingredients. Excludes products sold through Fashion, Home & Beauty.		Reporting is annual and based on the calendar year (January – December), in line with industry standard for reporting on Palm Oil. The metric is calculated using supplier-declared volume data.
Cocoa (by volume) used in own-brand products certified to Fairtrade	Maintain 100%	% of Cocoa		M&S Branded Food products including the following cocoa raw material and ingredients: <ul style="list-style-type: none"> • Cocoa Powder • Cocoa Liquor/ Mass • Cocoa Butter • Cocoa Nibs Excludes: <ul style="list-style-type: none"> • Third Party Branded Food products • Beauty products • M&S International products that are locally sourced. 	Fairtrade certification is a rigorous, independent auditing system ensuring products meet economic, social, and environmental standards.	Reporting is annual and based on the calendar year (January – December). The metric is calculated using supplier-declared volume data.



Food *cont.*

Fairtrade-certified tea and coffee	Maintain 100%	% of Tea and Coffee		<p>Includes: M&S-Branded Food products where Tea and Coffee are included as ingredients on the finished pack. Products sold in the M&S food hall and in M&S Cafés.</p> <p>Excludes: non-food products, third party branded products M&S International products that are locally sourced.</p>	Fairtrade certification is a rigorous, independent auditing system ensuring products meet economic, social, and environmental standards.	<p>Calendar year calculation of M&S supplier self-declared volume data.</p> <p>Reported data is verified by Fairtrade to confirm Fairtrade status.</p>
Fairtrade Premium generated by M&S sales for Fairtrade producers	-	-	£	<p>M&S-Branded Food products where Tea, Coffee and Cocoa are included as ingredients on the finished pack.</p> <p>Excludes:</p> <ul style="list-style-type: none"> Third Party Branded Food products M&S International products that are locally sourced. 	The Fairtrade Premium is an additional sum of money paid on top of the minimum price for Fairtrade certified goods, designed to improve the lives of farmers and workers.	The Fairtrade Premium is calculated as a fixed, additional sum per unit of product (e.g., per kilogram, tonne, or box) or, in some cases, a fixed percentage of the commercial price. It is paid by buyers directly to producer organizations on top of the selling price or minimum price.
Fairtrade License Fees generated by M&S sales for Fairtrade Foundation	-	-	£	<p>M&S-Branded Food products where Cocoa is included as ingredients on the finished pack.</p> <p>Excludes:</p> <ul style="list-style-type: none"> Third Party Branded Food products M&S International products that are locally sourced. 	Fairtrade license fees are payments made by companies to National Fairtrade Organizations in exchange for the right to use the Fairtrade logo on their products and packaging.	Fairtrade license fees are calculated based on the sales volume or value of products sold using the Fairtrade logo.



Fashion, Home & Beauty

Metric	Target	Base Year	Unit	Scope	Definitions	Methodology
Cotton used in Fashion, Home & Beauty products from more responsible sources	100% by 2025/26	-	% of all Cotton used	<p>Includes: M&S own-branded Fashion products sold in the UK and Internationally.</p> <p>Excludes:</p> <ul style="list-style-type: none"> M&S Food Products M&S Home & Beauty products Clothing trims & components including filling and padding. Furniture Accessories 3rd Party branded products 	<p>Responsible sources include:</p> <ul style="list-style-type: none"> Better Cotton: a sustainability initiative aimed at making conventional cotton farming better for people and the environment by reducing chemical pesticide use, improving water management, and enhancing working conditions. Recycled Cotton: produced from both pre-consumer and post-consumer waste. Organic Cotton: grown without the use of pesticides or synthetic fertilisers. We currently recognise two certifications for organic cotton: the Organic Cotton Standard (OCS) and Global Organic Textile Standard (GOTS). 	This metric is calculated by taking the total tonnage of product with a preferred attribute and dividing by the total tonnage of in-scope product from the reporting period.
Polyester used in in Fashion, Home & Beauty products from verified recycled sources	100% by 2025/26	-	% of all Polyester used	<p>Includes: M&S own-branded Fashion and Home products sold in the UK and Internationally.</p> <p>Excludes:</p> <ul style="list-style-type: none"> M&S Food Products M&S Beauty products Clothing trims & components including filling and padding. Furniture Accessories 3rd Party branded products 	<p>Recycled polyester includes:</p> <ul style="list-style-type: none"> Global recycled standard (GRS): product standard that verifies recycled content, chain of custody, social and environmental practices, and chemical restrictions, developed by Textile Exchange. Recycled claims standard (RCS): a third-party certification standard developed by Textile Exchange that verifies the presence and amount of recycled material in a final product. 	This metric is calculated by taking the total tonnage of product with a preferred attribute and dividing by the total tonnage of in-scope product from the reporting period.



Fashion, Home & Beauty *cont.*

MMCF used in Fashion, Home & Beauty products from more responsible sources	100% by 2025/26	-	% of all MMCF used	<p>Includes: M&S own-branded Fashion and Home products sold in the UK and Internationally.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • M&S Food Products • M&S Beauty products • Clothing trims & components including filling and padding. • Furniture • Accessories • 3rd Party branded products 	<p>Man-made Cellulosic Fibres (MMCF): This group of fibres are all derived from cellulose, most commonly from trees, that are processed into pulp before being extruded into a fibre. They include Viscose, Modal and Lyocell.</p> <p>Responsible sources of MMCF include Next-Generation materials ('Nextgen') containing agricultural waste, residues and/or recovered textiles, and also FSC or PEFC certified forestry, and may not contribute to deforestation of ancient and endangered rainforests</p>	<p>This metric is calculated by taking the total tonnage of product with a preferred attribute and dividing by the total tonnage of in-scope product from the reporting period.</p>
Wool from more responsible sources	100% by 2030/31	-	% of all Wool used	<p>Includes: M&S own-branded Fashion products sold in the UK and Internationally.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • M&S Food Products • M&S Home Products • M&S Beauty products • Clothing trims & components including filling and padding. • Furniture • Accessories • 3rd Party branded products 	<p>Responsively Sourced Wool includes Responsible Wool Standard, Recycled Wool, Organic Wool.</p>	<p>This metric is calculated by taking the total tonnage of product with a preferred attribute and dividing by the total tonnage of in-scope product from the reporting period.</p>
Leather used in Fashion, Home & Beauty products from Leather Working Group certified finishing tanneries	100% by 2030/31	-	% of all Leather used	<p>Includes: M&S own branded fashion products sold in the UK, ROI and Internationally</p> <p>Excludes:</p> <ul style="list-style-type: none"> • Food, Home & Beauty products • Clothing trims and components including padding and filling • Accessories • Footwear • 3rd Party Branded products 	<p>The LWG Audit Standard is an international certification standard for environmentally and socially accountable leather manufacturing</p>	<p>This metric is calculated by taking the total tonnage of product with a preferred attribute and dividing by the total tonnage of in-scope product.</p> <p>For reporting purposes, prior year volumes of product are used to calculate the metric, along with current-year LWG certification status.</p>



Fashion, Home & Beauty *cont.*

Items collected through Another Life	-	-	# of items	<p>Includes:</p> <ul style="list-style-type: none"> Customer donations: M&S and non-M&S garments donated to Oxfam in association with Another Life scheme Corporate donations: pre-consumer, from M&S <p>Excludes:</p> <ul style="list-style-type: none"> Bed linen, towels, cushions, curtains, throws, aprons, tablecloths, swimwear, underwear, socks, soiled items, shoes 	Another life donation boxes are located in M&S stores for customers to donate M&S and non-M&S garments.	The number of items given Another Life is calculated and reported to M&S by Oxfam.
% of suppliers invited to complete the Higg FEM module have their result verified for use in our GHG inventory calculation	90% of top volume Tier 1 & 2 facilities	-	% of Suppliers	<p>Tier 1: Top 90% (spend based) tier 1 suppliers for each unit of the Fashion, Home & Beauty business.</p> <p>Tier 2: All wet processors live on the Origin platform.</p>	<p>Higg FEM: The Higg Facility Environmental Module (Higg FEM) is a sustainability assessment tool that standardises how facilities measure and evaluate their environmental performance, year on year.</p> <p>Tier 1: The final stage in the supply chain where the final product is assembled, ready to be shipped to distribution centres.</p> <p>Tier 2: Manufacturers supply Tier 1 sites with materials to assemble the final product. These can include mills, dyehouses and tanneries.</p>	<p>Suppliers are invited to complete the HiggFEM assessment on the Worldly platform, which M&S uses to compile the data for this metric. Verification status data from the Worldly platform feeds into our adoption tracker which we use to track facility verified completion of the FEM assessment throughout the calendar year.</p> <p>The assessments are completed at a facility level.</p> <p>The metric is calculated for the 2025 calendar year.</p>



Packaging & Waste

Metric	Target	Base Year	Unit	Scope	Definitions	Methodology
Operational waste to landfill	Maintain 0%	-	% of waste	<p>In scope:</p> <ul style="list-style-type: none"> All wholly owned UK & ROI M&S stores (including cafés), offices and distribution centres. Five franchise stores: Surbiton, New Malden, Stockbridge, Queensway Shaftsbury and Battlefield* <p>Out of Scope:</p> <ul style="list-style-type: none"> Leeds the Springs (all waste except Food Waste) Heathrow Airport (All waste) Franchise Stores Ocado International Stores Supply chain (manufacturers) GIST Distribution Centres 	<p>Operational Waste Includes:</p> <ul style="list-style-type: none"> Food waste Packaging disposed of in stores Textiles, ceramics, confidential wastes, woods, metals and mixed dry recyclables. Waste Electrical and Electronic Equipment (WEEE). Customer Take back schemes - batteries and soft plastic takeback. Products returned to store by customers which are disposed of by M&S. 	Waste management suppliers compile data used to calculate the tonnage of waste.
Food waste (Reduction vs. base year)	50% reduction by 2029/30	2017/18	% reduction	Includes food waste from UK M&S wholly owned retail stores. Food Waste from the M&S Hospitality Business.		
Number of individual pieces of plastic (units) that have been removed from the M&S own-brand packaging portfolio	1 billion units by 2027/28	-	Units of plastic packaging	<p>Food and Fashion, Home & Beauty Sales</p> <p>UK & ROI owned business, Ocado and Franchise operations.</p> <p>Excludes International sales and 3rd party brands.</p>	<p>Plastic unit - An individual packaging component</p> <p>Removed - Instances where an existing product line or single use plastic item has been re-designed so that a unit of plastic packaging has been removed entirely or has been replaced by an alternative packaging material that the OPRL (on-pack recycling logo) Scheme, defines can be recycled via a non-plastic waste stream.</p>	<p>Food: Number of pieces removed is based on the sales volume of each product multiplied by the number of removals per product.</p> <p>Fashion, Home & Beauty: Number of pieces removed is based on forecasted sales data multiplied by the number of removals per product.</p>



Packaging & Waste *cont.*

Food packaging that is made from recycled content	30%	-	% of total packaging	<p>Items in scope</p> <ul style="list-style-type: none"> Food plastic primary packaging Sales in UK Stores, Online and through the UK Franchise business 	<p>Recycled Content - Post-consumer recovered material that has been recycled back into packaging.</p> <p>Primary packaging - packaging in direct contact with the product (i.e. not including packaging for on-shelf displays packaging or transit packaging).</p>	
Food own-brand primary plastic packaging that is widely recyclable in the UK	100% by 2025/26		% of total packaging	<p>Items in scope</p> <ul style="list-style-type: none"> M&S Own brand packaging sold in UK stores, online and through UK franchises Primary filled and unfilled plastic packaging M&S Food & C&H consumables - added in store unfilled packaging Online delivery packaging <p>Items out of scope</p> <ul style="list-style-type: none"> Packaging of products sold via Ocado Packaging of External Brands ROI and International sales Secondary, tertiary and transit packaging Carrier bags (single use, multi-use and bags for life) 	<p>Widely Recyclable: Packaging components are defined as recyclable if they meet requirements as set out in OPRL Labelling Rules 2019</p> <p>Primary packaging: packaging in direct contact with the product (i.e. not including packaging for on shelf displays packaging or transit packaging).</p> <p>Filled packaging: Packaging that is delivered to stores containing M&S product.</p> <p>Unfilled packaging: Packaging items that are filled at the point of purchase in store (e.g. bakery bags)</p>	<p>M&S packaging data is collated using M&S's product specification system, data sent directly from suppliers and data provided by the M&S e-commerce team for online orders.</p> <p>Valpak (M&S's packaging data solutions service provider) provides packaging component weight data calculations and determines initial recyclability at packaging component level.</p> <p>M&S sales data is combined with individual weight data to calculate total packaging tonnages.</p>
Fashion, Home & Beauty own-brand primary and online plastic packaging that is widely recyclable in the	100% by 2025/26					
Hangers which are reused in the supply chain		-	% of hangers returned that are reused	<p>Items in scope</p> <ul style="list-style-type: none"> M&S own-brand Garment Hangers that have been returned to M&S' hanger sorting hub <p>Items in scope</p> <ul style="list-style-type: none"> Hooks Third Party Brand Hangers Store Fixture Hangers 		<p>The Reuse Yield is determined by the volume of hangers returned and reprocessed by M&S hanger supplier that are reused within M&S' FHB business.</p>



Health

Metric	Target	Base Year	Unit	Scope	Definitions	Methodology
Remarksable products designated Eat Well	Maintain 33%	-	%	M&S Food products that are in the Remarksable Range	<p>Remarksable products: launched in 2019 and is made-up of everyday staples. Includes lower price M&S own label products.</p> <p>Eat Well: Products meeting our strict Eat Well nutrition criteria developed in consultation with the British Nutrition Foundation</p>	Total % of Remarksable lines that are identified as 'Eat Well'
Food sales from healthier products (tonnage)	Maintain 70%	-	%	<p>Sales of M&S own-brand food products from owned and franchise locations in the UK & Ireland.</p> <p>Excludes alcohol</p> <p>Excludes hospitality, and non-food lines.</p> <p>Excludes sales through Ocado.</p>	<p>Healthier products include products that meet at least one of the following criteria:</p> <ul style="list-style-type: none"> • Products that meet the M&S Eat Well guidelines developed in partnership with the British Nutrition Foundation • Products in scope of HFSS UK Government location legislation, that are not classified as high in fat, salt or sugar (HFSS) • Reduced Products, i.e. products that meet the UK government's guidance on making comparative claims. 	Total % of sales from healthier products as a proportion of total products sold in scope of the metric.
Sales from fruit and vegetables, vegetarian and vegan product		-	%	<p>Sales tonnage from owned and franchise locations in the UK & Ireland.</p> <p>Excludes discretionary products including:</p> <ul style="list-style-type: none"> • Ambient Celebration • Savoury Snacks • Desserts • In store bakery sweet • Alcohol <p>Biscuits & confectionary</p>		Total % of sales from fruit, vegetables, vegetarian and vegan products as a proportion of total products sold in scope of the metric.
Health Perception among customers	Maintain #1	-	Ranking	Independent YouGov metric.		Ranking independently calculated by YouGov



People

Metric	Target	Base Year	Unit	Scope	Definitions	Methodology
Employees who are female	-	-	Number of employees	Includes all permanent employees based in the United Kingdom.		Data is collected from M&S internal people system. The metrics are reported as at the end of the reporting period.
Senior leaders who are female	50% by 2025/26	-	% of employees	Includes all permanent employees based in the United Kingdom.	Senior leaders are the 'senior management' of the Company and include ExCo and ExCo direct reports, but exclude Board members. Senior managers are measured using internal reward levels, defined as those who have the biggest influence and responsibility in driving and delivering the Group's strategy.	
Senior leaders from ethnic minorities	20% by 2030	-	% of employees	Includes all permanent employees based in the United Kingdom. Excludes employees who have chosen not to declare ethnicity data.		
Gender pay gap (mean)	-	-	%	Includes all permanent employees based in the United Kingdom.	The gender pay gap shows the difference in average hourly earnings between men and women across the business, regardless of their roles	Calculated in line with Gender Pay Gap reporting guidelines.
Board directors who are female	Maintain 40%	-	% of board directors	Members of the M&S Group PLC Board		The metric is calculated at the end of the reporting period.
Senior Board roles occupied by women	At least 1	-	Number of board roles	Members of the M&S Group PLC Board	Senior Board Roles are defined as: <ul style="list-style-type: none"> • CEO • CFO • Chair • Senior Independent Director. 	The metric is calculated at the end of the reporting period.



People *cont.*

Marks & Start work placements started	-	-	Number of placements	M&S Owned UK Stores	Marks & Start placements include: <ul style="list-style-type: none"> • Four-week work experience placements provided by M&S in partnership with The King's Trust • 1-2-week work experience placements provided by M&S in partnership with The Department of Work and Pensions. 	The metric is based on the number of individuals to begin a programme within the reporting period.
Individuals completing Marks & Start work placements who were offered an employment contract at M&S	-	-	%	M&S Owned UK Stores	On completion of the Marks & Start programme, successful participants are offered a 12 week contract at M&S.	The metric is calculated as a % of the number of individuals who completed a Marks & Start placement that were offered an employment contract at M&S.



Community

Metric	Target	Base Year	Unit	Scope	Definitions	Methodology
Funds raised for YoungMinds	£5m by 2026	-	£	Cash and leveraged donations made to YoungMinds since the launch of M&S' headline charity partnership with YoungMinds in 2023	<p>Cash Donation: The gross monetary value of donations to a registered charity or community groups donated directly by M&S.</p> <p>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.</p>	Total donations made to YoungMinds have been calculated since the launch of the partnership in October 2023
Funds raised through customers, colleagues and partners	-	-	£	<p>Includes donations made by:</p> <ul style="list-style-type: none"> • M&S Colleagues • M&S Customers • M&S Suppliers <p>Excludes cash donations made directly by Marks & Spencer.</p>	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.	The metric reflects donations made during 2025/26 financial year.



Scope 1 & 2 Emissions

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Scope 1 & 2 Emissions cont.

Indicators	<ul style="list-style-type: none"> • Total Energy Consumption (M&S Group) - MWh • Direct emissions from operations (Scope 1) (location-based) - tonnes CO2e • Indirect energy emissions from operations (Scope 2) (location-based) - tonnes CO2e • Total Scope 1 & Scope 2 emissions (location-based) - tonnes CO2e • Indirect energy emissions from operations (Scope 2) (market-based) - tonnes CO2e • Total Scope 1 & Scope 2 emissions (market-based) - tonnes CO2e • Total emissions per 1,000 sq. ft of salesfloor (market-based) - tonnes CO2e per sq. ft • Total emissions per 1,000 sq. ft of salesfloor (location-based) - tonnes CO2e per sq. ft
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Time period of reporting	The metric reflects emissions during financial year 2025/26. This runs from April 2025 until March 2026. 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.
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Definitions	<p>Scope 1 Emissions: Direct emissions from owned or controlled sources, for example emissions from combustion in boilers or engines and refrigerant leakage.</p> <p>Scope 2 Emissions: Indirect GHG emissions from the generation of purchased or acquired electricity, steam, heat, or cooling.</p> <p>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.</p> <p>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 CO2e per kWh is applied.</p> <p>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.. For the purpose of reporting Scope 1 & 2 Emissions and Energy Consumption, Ocado Retail Limited (ORL) have been excluded as they do not fall within operational control of M&S Group. These emissions are reported separately by ORL.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>CAD Diagram: A two dimensional drawing of a store layout which shows total floor space, used to calculate emissions intensity metrics.</p>
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Scope	The metric includes Global Scope 1 & 2 Emissions from assets under M&S Group's operational control.
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	In Scope	Out of Scope
Applicable Business Areas	<ul style="list-style-type: none"> • M&S owned UK and ROI Stores • M&S owned International Stores (Greece & Czech Republic) • Joint Venture International Stores (India) • UK Offices • UK & ROI Warehouses • UK Fleet Emissions from M&S owned operations 	<ul style="list-style-type: none"> • Emissions from M&S Franchise Partners (UK and International) • Ocado Retail Operations
Other Boundaries	<ul style="list-style-type: none"> • Global scope 1 and 2 greenhouse gas emissions (CO2e) from assets under M&S Group's operational control. 	<ul style="list-style-type: none"> • Scope 3 Emissions

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.



Scope 1 & 2 Emissions cont.

Methodology

The metrics are reported and calculated in alignment with the GHG Protocol. Emissions are reported in tonnes of carbon dioxide equivalent or CO₂e. Different greenhouse gases have different effects on the climate, and CO₂e 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 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 CO₂e 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 1,000 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 CO₂e).

For the reporting year, the most recently published emission factors at the time of reporting are used. This includes 2025 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 CO₂e).

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 CO₂e 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



Scope 1 & 2 Emissions cont.

Energy consumption in India: In cases where stores in India do not receive actual electricity consumption data, a methodology has been developed to estimate energy use, based on:

1. Prior year data for the same store/period
2. A regional benchmark using actual store data for the same period
3. A store format benchmark using actual store data for the same period
4. Country level benchmark using actual store data for the same period

Estimated data is used in the following scenarios:

- v. when energy consumption volume data is based on invoices which are not received from utility companies in time to meet annual reporting deadlines
- vi. 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.
- vii. 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 Scope 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 ESG prior to publication.

RACI

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

RACI Definitions:

- **Responsible (R):** Directly performs the task
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Operational Waste

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Operational Waste cont.

Indicator	<ul style="list-style-type: none"> Operational waste from M&S stores, selected franchise stores, offices and distribution centres.
Time period of reporting	The metric reflects activity during financial year 2025/26. This runs from April 2025 until March 2026.
Definitions	<p>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:</p> <ul style="list-style-type: none"> Food Waste (including packaging) disposed of in stores and offices and distribution centres. M&S also report food waste (excluding packaging) as a separate standalone metric in the ESG Report, excluding waste from distribution centres and the Republic of Ireland, which is used to report against M&S' food waste reduction target included in the ESG Report. The corresponding Basis of Reporting can be found separately in this document. Packaging: Cardboard, plastics and glass that is disposed of in stores and distribution centres. 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. <p>Recycled: Operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes.</p> <p>Recovery: generation of energy and other biproducts through waste produced by M&S.</p> <p>Collection Units:</p> <ul style="list-style-type: none"> Bale: A bale is a compacted and bound block of recyclable or waste material, typically created by using a hydraulic baler. Bag: A container used to collect and measure textile waste Cage: A cage is a metal mesh container used for the storage, segregation, and transport of waste or recyclables.
Units of measure	<ul style="list-style-type: none"> Tonnes of waste

Scope	In Scope	Out of Scope
Applicable Business Areas	<ul style="list-style-type: none"> All wholly owned UK & ROI M&S stores (including cafés), offices and distribution centres. Five franchise stores: Surbiton, New Malden, Stockbridge, Queensway Shaftsbury and Battlefield* 	<ul style="list-style-type: none"> Leeds the Springs (all waste except Food Waste) Heathrow Airport (All waste) Franchise Stores Ocado International Stores Supply chain (manufacturers) GIST Distribution Centres
Technical Boundaries	<ul style="list-style-type: none"> Food waste Packaging 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. 	<ul style="list-style-type: none"> Food surplus that is redistributed. Packaging and other product related waste disposed of by customers in their homes. M&S Clothing & Home Waste. Clothing products brought in to store by customers which are donated to Oxfam via the M&S Shwopping Programme.

* These stores are operated through franchise partners, but the data cannot be separated from M&S owned operations. For further information please see the 'Management of data limitations section' below.



Operational Waste cont.

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).

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 numbers	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.

For a small number of franchise stores, waste is combined with M&S wholly owned stores before being weighed. As a result, it is not possible for their waste to be excluded from the data and are therefore included in this metric.

Data sources

All data provided by waste suppliers shows collection and invoice information. Wherever possible, M&S will use actual weight data. Where this is not possible, supplier-provided weights will be used, based on weighed material across all of the supplier's customers or a customer-specific average derived from weighed containers of that material across the contract.

Waste Stream	Waste Supplier	Units	Methodology
Cardboard	Veolia	Weights from collections or assumed weight based on industry average of 0.121 tonnes per bale.	Average is formed by using all available data from weighed containers of that material across the various customers. This weight is based on FY 23/24.
WEEE	Veolia	Average weight for individual WEEE items and containers.	Average is formed by using all available data from weighed containers of that material across various customers.
Textiles	Veolia	Industry average of 0.005 tonnes used per bag.	This is based on average bag weight, taken from a customer sample from FY 23/24.
Ceramic Wastes	Veolia	Average of 0.025 tonnes.	Average is formed by using all available data from weighed containers of that material across the contract. This weight is based on FY23/24.
Confidential Waste	Veolia	Average of 0.015 tonnes per 1100L and cage.	Average is formed by using all available data from weighed containers of that material across the various customers. This weight is based on FY 23/24.
Wood	Veolia and Valpak	Actual weight from collections.	
Glass	Veolia	Actual weight used with truck weighing equipment or customer average.	Customer average based on container size and location.
Metal	Veolia	Actual weight from collections.	
Mixed Recycling	Veolia	Actual weight used with truck weighing equipment or customer average.	Customer average based on container size and location.



Operational Waste cont.

Non-Hazardous Industrial	Veolia	Actual weight used with truck weighing equipment or customer average.	Customer average based on container size and location.
Food Waste	Refood	Bins – Average weight of 41.296kg	Composition analysis carried out by Resource Futures.
Cardboard	Eurokey and Veolia	Weights from Collections/Actual weight used with truck weighing equipment or customer average weight.	Eurobins: customer average based on container size and location. Veolia: formed by using all available data from weighed containers of that material across the various customers.

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 Facilities Management	Not Assigned	Not Assigned
Reporting	Waste Suppliers/ Store Support Manager	Store Support Manager	Not Assigned	ESG Data Manager

RACI Definitions:

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Food Waste

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Food Waste cont.

Indicator	• Food waste generated in UK M&S stores										
Time period of reporting	The metric reflects activity during financial year 2025/26. This runs from April 2025 until March 2026.										
Units of measure	The metric reflects activity during financial year 2025/26. This runs from April 2025 until March 2026.										
Definitions	<p>Food Waste: Food, less any packaging, that is both fit and unfit for human consumption but net of deductions for packaging, that was not sold and not redistributed for consumption. Any food waste produced by Marks & Spencer is sent for energy recovery via anaerobic digestion.</p> <p>Food Surplus: Food not sold that was fit for human consumption and that was redistributed to local good causes via the Neighbourly platform. M&S have an internal process document which store teams use to determine whether food is or isn't fit for human consumption.</p> <p>Total food not sold: The combination of total food waste and total food surplus.</p> <p>Collection Tickets: A collection ticket is a record—paper or digital—that documents a waste collection event, capturing the details of material picked up from a site by a waste operator.</p>										
Scope	<table border="1"> <thead> <tr> <th></th> <th>In Scope</th> <th>Out of Scope</th> </tr> </thead> <tbody> <tr> <td>Applicable Business Areas</td> <td> <ul style="list-style-type: none"> All food waste from UK M&S wholly owned retail stores. Food Waste from the M&S Hospitality Business (i.e. M&S Cafes). </td> <td> <ul style="list-style-type: none"> Heathrow Airport Food waste at distribution centres Food waste at offices Supply chain Franchise Stores Clothing & Home Ocado* International and Republic of Ireland* </td> </tr> <tr> <td>Technical Boundaries</td> <td> <ul style="list-style-type: none"> All edible Food products sold by M&S </td> <td> <ul style="list-style-type: none"> Packaging Waste. Non-food products including flowers and plants. Non-food waste from the hospitality business – e.g. Coffee Cups. Food not sold which is redistributed to colleagues or local community groups. </td> </tr> </tbody> </table> <p>*International and Republic of Ireland stores are 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 2030 vs. a base year of 2017/18.</p>			In Scope	Out of Scope	Applicable Business Areas	<ul style="list-style-type: none"> All food waste from UK M&S wholly owned retail stores. Food Waste from the M&S Hospitality Business (i.e. M&S Cafes). 	<ul style="list-style-type: none"> Heathrow Airport Food waste at distribution centres Food waste at offices Supply chain Franchise Stores Clothing & Home Ocado* International and Republic of Ireland* 	Technical Boundaries	<ul style="list-style-type: none"> All edible Food products sold by M&S 	<ul style="list-style-type: none"> Packaging Waste. Non-food products including flowers and plants. Non-food waste from the hospitality business – e.g. Coffee Cups. Food not sold which is redistributed to colleagues or local community groups.
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Methodology	<p>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. All M&S Stores will have a regular bin collection schedule, and where necessary stores can request ad hoc collection outside of the usual collection window. The methodology is in line with SASB standard SASB FB-FR-150a.1 – however the M&S reporting boundary is as defined in the scope above. M&S do not separately disclose the percentage of food waste or unsaleable food that was diverted or rescued.</p> <p>Data on the number of food waste bins collected from M&S stores is provided to M&S monthly by the waste supplier, ReFood.</p>										
Data analysis	<p>The food waste tonnage is calculated monthly by the M&S Food sustainability Team.</p> <p>The weight of food waste in each bin is assumed to be 34.98 kg. 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 41.296kg, 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).</p> <p>Collection tickets are reviewed on a monthly basis by the M&S store support manager. These are cross checked against invoices received from suppliers.</p> <p>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.</p>										
Management of data Limitations	<p>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.</p>										
Restatement of data	<p>If an error in the data of more than 5% is identified, the figure will be restated in the following year's ESG Report and the M&S Corporate Website if applicable.</p>										



Food Waste cont.

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, focusing on the top and bottom 10% of stores in the period, to identify anomalies that cannot be explained by events in the period. On a quarterly basis, food waste data is submitted to the ESC Business Forum, ESC Committee and Food Waste Governance forum for senior review and sign-off.

RACI	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	Sustainability Project Manager	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

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Community Donations

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Community Donations cont.

Time period of reporting	The metric reflects donations made during 2025/26 financial year. Where donation amounts are linked to customer activity, the reported total reflects the activity from within the financial year. Therefore, some donations may be paid outside of FY25/26 but link to activity within the year.																									
Definitions	<p>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)</p> <p>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)</p> <p>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.</p> <p>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).</p> <p>Purchase Order (PO): Commercial document issued by M&S finance team to the designated charity, indicating cash amount.</p>																									
Scope	<p>The scope of this metric:</p> <ul style="list-style-type: none"> Includes any donations to charities or community groups directly by M&S in the UK and Republic of Ireland. Excludes leveraged donations. Excludes donations made by the M&S International Business 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> The metric is calculated by totalling all the cash donations processed by the M&S finance team during the reporting period (FY25/26).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	<p>The metric is calculated as a sum of all donations within scope made within the time period of the metric.</p> <p>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.</p> <p>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.</p>																									
Management of data limitations	If actual data is not available to for any customer related donation activity, the most recently available period will be used to calculate the donation total.																									
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:																									
	<table border="1"> <thead> <tr> <th>Action</th> <th>Responsible</th> <th>Accountable</th> <th>Consulted</th> <th>Informed</th> </tr> </thead> <tbody> <tr> <td>Calculating customer linked donation totals and raising PO's</td> <td>Finance Analyst (Business Services)</td> <td>Senior Finance Manager (Business Services)</td> <td>Finance Manager (Relevant Business Unit) Head of Community</td> <td>Community Officer</td> </tr> <tr> <td>Calculating other donations and raising PO's</td> <td>Finance Manager (Relevant Business Unit)</td> <td>Business Owner</td> <td>Not Assigned</td> <td>Community Officer</td> </tr> <tr> <td>Collation of data set</td> <td>Community Officer</td> <td>Head of Community</td> <td>Finance Analyst (Business Services) Business owners of donations</td> <td>Not Assigned</td> </tr> <tr> <td>Review and Sign Off</td> <td>Community Officer</td> <td>Head of Community</td> <td>Not Assigned</td> <td>ESG Reporting Officer</td> </tr> </tbody> </table>	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	Finance Manager (Relevant Business Unit)	Business Owner	Not Assigned	Community Officer	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
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Community Donations cont.

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