

WHISTLEBLOWING GUIDELINES

POLICY STATEMENT

At M&S, we are committed to conducting our business with honesty and integrity. A key part of this is creating an environment where you feel confident to speak up if something doesn't feel right.

The M&S Code of Conduct (the **"Code"**) sets out the standards we expect across our business. These Guidelines support that by explaining when and how to raise a concern. It is important that we all know and own our part in complying with the Code. Information on our commitments can be found in our Group Policies.

Every situation is different, and not everything can be covered in policy. You should use your judgement and speak up if something feels wrong, illegal, unsafe, or unethical.

WHO ARE THESE GUIDELINES FOR?

These Guidelines apply to all M&S employees, as well as individuals, and organisations who work with or on behalf of M&S, including consultants, contractors, agency workers, suppliers, and business partners ("Personnel").

They may also be used by other individuals, including customers or members of the public, who wish to raise a genuine whistleblowing concern relating to M&S.

WHEN SHOULD I SPEAK UP?

You should speak up if you have concerns about behaviour or practices that could be illegal, unethical, unsafe, or otherwise in breach of our Code.

Whistleblowing concerns are usually serious and in the public interest. This means they are more than a personal issue and could affect colleagues, the business, our partners, or the public.

Examples of concerns that may be appropriate to raise under these Guidelines include:

Code Area	Potential Breach	Examples of Conduct
Anti-bribery & corruption	Bribes or improper hospitality	Payments to secure contracts; excessive gifts
Conflicts of interest	Undisclosed personal interests	Awarding contracts to associates
Fraud	Dishonest financial conduct	Expense fraud; falsified records
Inside information	Insider trading	Trading on non-public info
Competition law	Anti-competitive behaviour	Price fixing; collusion
Human rights	Modern slavery failures	Forced labour in supply chain
Data protection	Privacy breaches	Unlawful processing
Product safety	Unsafe products	Incorrect labelling
Consumer protection	Misleading practices	Incorrect pricing
Advertising	Misleading claims	Greenwashing
Supplier conduct	Unfair supplier treatment	Delayed payments
Sanctions	Trade breaches	Dealing with sanctioned entities
Health & safety	Unsafe workplaces	Ignoring hazards
Social media	Inappropriate posts	Sharing confidential information
Financial integrity	Misreporting	Manipulating results
Environment	Sustainability breaches	Misreporting emissions

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HOW DO I SPEAK UP?

We encourage individuals, where possible, to raise concerns through their usual M&S contact in the first instance. If you do not have an M&S contact, or do not feel able to report your concern in this way, you can contact [Safecall](#), who have been appointed by M&S to provide an independent telephone hotline and online reporting system, available in the countries in which we operate.

HOW DO I CONTACT SAFECALL?

Safecall Contact Details	Online: Submit a report via the Safecall portal: https://www.safecall.co.uk/file-a-report/ Telephone Calls from the UK: 08000 150281 Calls from the Republic of Ireland: 1800 812 740 International If you are based outside the UK or Ireland, you can use the following numbers to report a concern in your local language: Calls from Bangladesh: +44 191 516 7756 Calls from Cambodia: 1800 209761 Calls from China: 4008 833405 Calls from Czech Republic: 00 800 72 33 22 55 Calls from Greece: 00 800 44 14 19 66 Calls from Hong Kong: 3077 5524 Calls from India: 000 800 4401256 Calls from Sri Lanka: 2423109, if calling from outside Colombo prefix with 011 Calls from Turkey: 00800 4488 20729 Calls from Vietnam: VNPT - 120 11157; Viettel – 122 80725 If you are unable to contact Safecall for any reason, you can arrange a callback via: https://www.safecall.co.uk/request-a-callback/
General Counsel	company.secretary@marks-and-spencer.com
Protect (Independent whistleblowing charity)	Helpline: 020 3117 2520 Website: https://protect-advice.org.uk

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CAN I SPEAK UP ANONYMOUSLY?

You should feel able to raise concerns openly through the whistleblowing process. However, if you prefer, you can report anonymously when using the confidential hotline or online reporting service.

We may sometimes need further information to carry out a thorough investigation. If a report is anonymous and the information provided is limited, it may not always be possible for us to fully investigate or take action. Where possible, we may contact you via Safecall to request further information.

Your anonymity will always be respected and will not be removed without your consent.

HOW WILL MY CONCERN BE HANDLED?

All concerns raised via Safecall are shared with the M&S Internal Audit & Risk team. The team reviews each case, assesses its seriousness, and determines the appropriate next steps.

All investigations are conducted in an objective, fair and impartial manner. Any potential conflicts of interest are identified and managed appropriately,

including the appointment of alternative or independent investigators where required.

In some cases, an external independent party may be appointed to support or carry out the investigation.

WILL I BE KEPT UPDATED?

Where appropriate, we will keep you informed of progress. However, sometimes it's not possible for us to share specific details of the investigation or any action taken due to the need for confidentiality to all parties involved. It's important that you treat any information about the investigation as confidential.

HOW WILL M&S PROTECT ME FROM RETALIATION FOR RAISING A CONCERN?

We want to encourage a culture where individuals feel safe and able to raise concerns they may have. We will support individuals who raise genuine concerns under these Guidelines.

We will not penalise, or tolerate any retaliation against, anyone who speaks up about a genuine concern. Any individual who threatens or retaliates against someone for speaking up may face appropriate action.

FURTHER INFORMATION

Policy Owner	General Counsel
Compliance Lead	Head of Internal Audit & Risk
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