

BASIS OF REPORTING PLAN A

This document provides supplementary detail on data prepared for reporting of **Plan A for 2020/21** to provide additional transparency, a reference point for data consistency and highlight any significant changes in the data governance during 2020/21. Wherever possible, we adopt common methodologies such as the B4SI (Business for Societal Impact) for community donations, GHG Protocol Corporate Accounting and Reporting Standard for emissions reporting and OPRL for definitions of recyclability. All figures will relate to the 2020/21 financial year unless otherwise stated (e.g., packaging).

During 2020/21 we have revisited our Plan A strategy to ensure it is keeping pace with the need for decisive action on ESG issues and have evolved our framework and commitments to ensure continued focus against these priority issues. Therefore, where no specific target is detailed, a performance update will be provided.

PRODUCTS

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
Raw materials sourcing - Foods						
100% of priority raw materials will be sustainably and ethically sourced with all policies published by 2025. - Including farmed fish & shellfish, wild-caught fish & shellfish, livestock beef, lamb, pork, chicken, milk (cows), eggs, fresh produce, flowers & plants, tea, coffee, cocoa, nuts,	Individual indicators are allocated per raw material to track performance (e.g. number or % of products performing to agreed assurance standards / certification schemes)	Top 20 key materials are defined as ingredients that are most important to our business in terms of the volumes we buy, as well as those raw materials that have known environmental and social issues that we can positively impact. Number or % of M&S products that meet approved standards including RSPCA Assured, UK	External sources including WWF, FAI, FSIG, RSPCA, certification bodies such as Fairtrade and LEAF. Internal data management sources include M&S Livestock Hub and M&S Select Farm Power BI App (with data input from suppliers)	Assigned per material	N/A	M&S top 20 raw materials by volume and/or with known environmental/social issues have individual set KPIs that are tracked, collated and reported relevant to product type/category. M&S aim to establish clear minimum sustainability standards for its suppliers of individual raw materials. This includes ensuring legal compliance, being aligned with

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
<p>palm oil, soy, wood (timber, paper & card incl packaging)</p> <p>Performance update.</p>		<p>Red Tractor standards, M&S Select Farm standard, Fairtrade, RSPO and LEAF marque.</p>				<p>industry recognised standards and meeting M&S' own high product standards and sourcing policies e.g. Select Farm.</p> <p>Suppliers report data through online portals and/or excel forms including total tonnages e.g. via the M&S Select Farms Power BI app or from certification bodies such as Fairtrade. Consultant support is used to support this process.</p> <p>Certification compliance is checked by relevant industry bodies, third party consultants who validate certifications and through M&S audits.</p> <p>More information can be found at https://corporate.marksandspencer.com/sustainability/food-and-household/product-standards/raw-materials-commodities-and-ingredients.</p>

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
Raw materials sourcing - Clothing & Home (C&H)						
<p>100% of priority raw materials will be sustainably and ethically sourced with all policies published by 2025.</p> <p>- Includes Cotton, Polyester and Man-made cellulose for C&H.</p> <p>Convert all our textile raw materials to sustainably sourced and fully traceable alternatives by 2030 (C&H only).</p> <p>Performance update.</p>	<p>Material footprint from end product weights (metric tonnes of fibre).</p>	<p>Sustainably sourced material footprint (metric tonnes of fibre) as a percentage of total material footprint</p>	<p>Centrally collated from sources: M&S PLM System (Product Stroke, Fibre Composition, Material Sustainability Attributes) & GMOR (Intake Quantity – Units) & Average End Product Weight.</p>	<p>Metric tonnes of fibre</p>	<p>N/A</p>	<p>Follow best practice industry guidance to calculate material footprint: Textile Exchange Corporate Fiber & Materials Benchmark: Fiber Uptake Calculation Guide 2019 https://textileexchange.org/wp-content/uploads/2019/06/CFMB_2019_Fiber-Uptake-Calculations-Guide.pdf</p> <p>Conversion factors apply for wastage.</p>
C&H supply chain sustainability (Higg)						
<p>Measure and reduce impact at facility level by requiring key C&H product suppliers to make Sustainable Apparel Coalition's Higg Index Facilities Environmental Module (FEM) submissions.</p>	<p>Number of key suppliers completing and posting a Higg Module vs those invited (%).</p>	<p>% supplier submission to Sustainable Apparel Coalition's Higg Index Facilities Environmental Module (FEM) Index as requested by M&S (key tier 1 suppliers and key tier 2 fabric mills).</p>	<p>Higg Index platform: higg.org</p> <p>C&H supplier management.</p>	<p>Number of suppliers posting</p> <p>Number of suppliers invited</p>	<p>N/A</p>	<p>From April 2020, key Tier 1 C&H product suppliers and key Tier 2 fabric mills will be required to complete and post a Higg Index Facilities Environmental Module (FEM), sharing the results with M&S. Key tier 2 fabric mills will also be required to complete and post a Higg Index Facility Social and Labour</p>

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
<p>Performance update.</p> <p>Baseline and KPIs to be defined.</p>						<p>Module. Tier 1 covers our top 53 suppliers / 65% of our turnover. At tier 2 we piloted the audit in our top 20 mills.</p>

PACKAGING

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
Recyclable packaging						
<p>100% recyclable plastic packaging in the UK by 2022 (Foods only).</p> <p>Contribute to the UK Plastics Pact's nationwide target: By 2025, 100% of plastic packaging will be recycled, reused or composted.</p> <p>Performance update.</p>	<p>The proportion (% by weight) of M&S product packaging which can be recycled.</p> <p>Recyclability by component for all packaging and for plastic only components.</p>	<p>The percentage of M&S Food and C&H product packaging across all materials and plastic product packaging, including clothes hangers, in-store consumable packaging (e.g. bakery bags) and additional online packaging (but excluding carrier bags by weight) which can be <u>recycled at home</u> or can be <u>recycled with bags at large supermarkets</u> in the UK, according to the On Pack Recycling Label (OPRL) scheme: See https://www.oprl.org.uk/</p> <p>M&S UK stores and franchises. Excludes ROI and International.</p>	<p>M&S packaging data is collated using internal systems e.g. FIND (Foods), supplier surveys (C&H) and data sent directly from suppliers (unfilled packaging).</p> <p>M&S sales data.</p> <p>Valpak (M&Ss packaging data solutions service provider) provides weight data calculations and determines initial recyclability data.</p>	<p>% by weight for all packaging and plastic packaging</p>	<p>N/A</p>	<p>Calendar year calculation of the proportion of weight classified as recyclable at component level by material of packaging in scope.</p> <p>To improve accuracy, data is reviewed in detail and where required packaging component recyclability is reclassified manually. This review follows criteria developed in line with M&S Plan A criteria using OPRL guidelines and draws on consultation with OPRL.</p>

PLANET

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
Science-based target						
Reducing M&S Greenhouse Gas emissions (GHG) by 80% by 2030 and 90% by 2035 against 2006/07 baseline (classified as being 'well under 2°C' by the approved Science Based Targets Initiative).	M&S annual operational GHG emissions. Percentage change on 2006/07 baseline.	Global GHG emissions under operational control (direct payment of bills/ 100% dedicated sites) for: <u>Location-method</u> GHG emissions (gross) as scope 1, 2 and 1+2 totals and per sq foot of operating space as of 31 March (net sales floor and warehouse building footprint). <u>Market-method</u> GHG emissions (net) as above but with deductions for procurement of renewable electricity. All shown as both totals and per 1000 sq ft of sales floor.	Bills for electricity (including on-site renewables and peak demand generated), natural gas, heating oil, diesel and fuels and a third-party database for UK and ROI top-ups of refrigeration and air conditioning gases assumed to have leaked. Other International refrigeration gases from store proforma's. A very limited number of sites have been estimated through a mix of previous year figures and average site performances.	Tonnes of CO ₂ e Tonnes of CO ₂ e per sq ft	2006/07	Annual financial year calculation of GHG emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (revised edition), GHG Protocol Scope 2 Guidance (https://ghgprotocol.org/corporate-standard) and BSI PAS 2060 Carbon Neutrality Standard. Calculated using revised carbon conversion factors published by BEIS and DEFRA in 2020. Set against targets of a market-method figure reduction of 80% by 2030 and maintenance of carbon neutrality up to 2025. For international electricity, 2020 IEA scope 2 factors have been used. Additional refrigeration gases are drawn from Bitzer Report 20. This includes all activities where we have

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
			<p>Carbon conversions are fixed for historic years and based on annual UK Government factors with additional information for overseas electricity from the International Energy Agency and Bitzer for refrigeration gases.</p> <p>Unpackaged Renewable Energy Certificates and carbon offsets are procured annually from a third party provider.</p> <p>M&S maintained lists of stores office and warehouse footage updated at the end of year (31 March).</p>			<p>operational control. It excludes all non-metered premises and shopping service contract supplies. Renewable electricity tariffs have been calculated in accordance with the March 2015 WRI/ WBCSD GHG Scope 2 Guidance on procured renewable energy.</p> <p>International data for 2019/20 was updated to actual figures from estimates (as reported in previous year).</p>

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
Carbon neutral operations						
<p>Carbon-neutral global operations - Net GHG emissions (carbon neutral/net zero).</p> <p>As part of our Plan A review, the business has committed to net zero emissions by 2035. Detailed work will be conducted in 21/22 to determine the delivery roadmap.</p>	<p>M&S annual operational greenhouse gas emissions.</p> <p>Percentage change on 2006/07 baseline.</p>	<p><u>Carbon-neutral</u> emissions (net or zero) based on the procurement and cancellation of a matching quantity of high-quality carbon offsets. This year, a proportion of scope 3 GHG emissions have been offset including electricity transmission & distribution, delivery fleet fuel supply chain emissions, business travel, waste & recycling, to achieve certification of being a carbon neutral company.</p> <p>All shown as both totals and per 1000 sq ft of sales floor.</p>	<p>Bills for electricity (including on-site renewables and peak demand generated), natural gas, heating oil, diesel and fuels and a third-party database for UK and ROI top-ups of refrigeration and air conditioning gases assumed to have leaked. Other International refrigeration gases from store proforma's. A very limited number of sites have been estimated through a mix of previous year figures and average site performances.</p> <p>Carbon conversions are fixed for historic years and based on annual UK</p>	<p>Tonnes of CO₂e</p> <p>Tonnes of CO₂e per sq ft</p>	<p>2019/20</p> <p>2019/20</p>	<p>Annual financial year calculation of GHG emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (revised edition), GHG Protocol Scope 2 Guidance (https://ghgprotocol.org/corporate-standard) and BSI PAS 2060 Carbon Neutrality Standard.</p> <p>Calculated using revised carbon conversion factors published by BEIS and DEFRA in 2020.</p> <p>For international electricity, 2020 IEA scope 2 factors have been used. Additional refrigeration gases are drawn from Bitzer Report 20. This includes all activities where we have operational control. It excludes all non-metered premises and shopping service contract supplies. Renewable electricity tariffs have been calculated in accordance with the March 2015 WRI/ WBCSD GHG Scope 2 Guidance on procured renewable energy.</p>

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
			<p>Government factors with additional information for overseas electricity from the International Energy Agency and Bitzer for refrigeration gases.</p> <p>Unpackaged Renewable Energy Certificates and carbon offsets are procured annually from a third party provider.</p> <p>M&S maintained lists of stores office and warehouse footage updated at the end of year (31 March).</p>			<p>International GHG emissions data for 2019/20 have been updated to reflect actual figures (previous year reported as estimates). This amount has been offset as detailed.</p> <p>Sourced a portfolio of high-quality carbon credits, certified to Clean Development Mechanism (CDM), Gold Standard and Verified Carbon Standard (VCS).</p>
UK and ROI energy efficiency						
Performance update.	M&S annual store energy usage in KWh per sq ft	M&S UK and ROI energy usage per sq ft (net sales floor and warehouse building footprint) as of 31 March for Stores.	Bills for electricity (including on-site renewables and peak demand generated),	KWh/ sq ft	Baseline comparison under review subject to	<p>Annual financial year calculation of KWh's per sq ft.</p> <p>Store natural gas consumption is weather adjusted using a Carbon</p>

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
		Excludes landlord provided services.	natural gas, heating oil and diesel oil. M&S maintained lists of stores, office and warehouse footage updated at the end of year (31 March).	% improvement	actual performance	Trust developed Degree Days calculation.
International energy efficiency						
Performance update.	M&S annual energy usage per sq ft.	M&S internationally (excluding ROI) operated store energy usage per sq ft (net sales floor) as proportioned across the financial year. Excludes landlord provided services and footage.	Data for 2019/20 was updated to actual figures from estimates (as reported in previous year).	KWh/ sq ft	N/A	Annual financial year calculation of KWh's per sq ft. 2020 IEA scope 2 factors have been used.
Renewable electricity						
Performance update.	Proportion (%) of worldwide consumed electricity that is classified as renewable.	Proportion of electricity used worldwide that is classified as renewable either through on-site generation, contracts or our procurement of relevant Renewable Energy Certificates.	Bills for electricity (including on-site renewables and peak demand generated) set against active electricity procurement contracts.	% of total	N/A	Annual financial year calculation of proportion classified as renewable in accordance with the March 2015 WRI GHG Protocol Scope 2 Guidance on procured renewable energy.
Store refrigeration emissions						

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
By 2025, we aim to reduce refrigeration gas GHG emissions by 80% in all M&S operated stores in the UK and ROI.	CO ₂ e emissions from store refrigeration and air-conditioning.	Resulting CO ₂ e (fugitive) emissions from store refrigeration and air-conditioning units in M&S operated stores in the UK and ROI. Expressed as both a total and per 1000 sq ft of salesfloor.	Third-party centrally collated data of quantities and types of gases where refrigeration and air-conditioning systems have required re-charging with resulting volumes assumed to have leaked. CO ₂ e is calculated from UK Government carbon conversion factors and Bitzer for additional gases. M&S maintained lists of store footage updated at the end of year (31 March).	Tonnes of CO ₂ e Tonnes of CO ₂ e per sq ft	2019/20	Annual financial year calculation of the resulting CO ₂ e emissions as both a total and per sq ft of salesfloor.
Store refrigeration (HFCs)						
No. of stores with HFC free systems.	% of contained refrigeration and air conditioning gases by type and the	The number of M&S operated stores in the UK and ROI with HFC-free sales floor refrigeration systems.	M&S maintained database of contained air conditioning and refrigeration gases/	No. of stores	N/A	The cumulative number of M&S operated UK and ROI stores with non-HFC salesfloor refrigeration systems as of 31 st March.

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
	number of stores with non-HFC refrigeration systems.		specifications in UK and ROI stores.			
Fleet efficiency - C&H						
Performance update.	Fuel efficiency per 1000 items delivered to stores.	Litres of fuel used for deliveries made to M&S stores in the UK and ROI from our warehouses (known as secondary distribution) for every 1000 items of C&H products.	Centrally collated data from logistics providers for the quantity of items transported and quantity and types of transport fuels used.	Litres per 1000 items	2019/20	Annual financial year calculation of fuel used divided by the number of C&H items delivered.
Fleet efficiency - Foods						
Performance update.	Fuel efficiency per store per month.	Litres of fuel used for deliveries made to M&S stores in the UK and ROI from our warehouses (known as secondary distribution) averaged per store, per month.	Centrally collated data from logistics providers for quantity and types of transport fuels used and number of stores visited each month.	Litres per store, per month	2019/20	Annual financial year calculation of fuel used divided by the number of stores visited per month.
Food waste and surplus redistribution						
Halve UK retail food waste by 2030, maximising donations of surplus. By 2025, all edible food waste to be redistributed via charity partners.	Tonnes of UK retail food waste. Donations of surplus in meals equivalents.	% change in UK retail food waste, both edible and inedible (net of deductions for packaging), from M&S operated stores (excluding hospitality and franchise operated Food stores).	Data from Veolia on the number of food waste bins collected from M&S stores. Surplus data provided by the Neighbourly platform based on the	% change in tonnes of food waste Tonnes of food donated	2017/18	Annual financial year calculation of retail food waste (total weight of unsold food collected in bin (53kg) and deducting averaged estimations for cafes, packaging and other contaminants (-24%)) set against a 2017/18 baseline.

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
		Tonnes of food donated to redistribution charities and the number of meals equivalent.	specific items donated with weights taken from the M&S Master Reference data. Conversion of weight to meals provided by WRAP based on 420g per meal.	.		Annual financial year total of the aggregation of food products redistributed provided by Neighbourly and a conversion into donated meal equivalents. Calculated in conformance with the Food Loss and Waste (FLW) accounting standard based.
Clothing re-use and recycling						
Performance update.	Quantity of unwanted clothing collected from M&S customers for re-use and recycling.	The quantity of unwanted clothing items collected through M&S sponsored schemes in the UK.	Feedback reports from charity/ reprocessing partners.	Number of items	N/A	Financial year calculation of the total number of items collected compared to last year.
Zero waste to landfill						
Performance Update.	% of operational store, office and warehouse waste sent to landfill.	Total tonnes of waste generated by M&S operated stores, offices and warehouses in the UK and ROI and whether it is recycled, recovered or sent to landfill. Shown as both a tonnage and % to total.	M&S database of volumes of waste (in tonnes) collected from all UK and ROI locations and disposal methods. This data is managed by third-party contractors working on behalf of M&S.	Tonnes of waste Tonnes of waste to landfill % of waste to landfill	Last year	Annual financial year calculation of waste in tonnes, disposal methods, % to total set against last year.

PEOPLE

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
Community and charity donations						
Performance update.	Total monetary value donated by M&S and funds raised by customers, suppliers and employees for charities and community programmes.	Total company donations split by cash, time and in-kind and additional amounts leveraged through M&S activities.	Centrally managed collation from charity feedback, proforma's and internal finance systems.	£m	N/A	<p>B4SI (Business for Societal Impact) Guidelines. See https://b4si.net/</p> <p>Donations during 2020/21 financial year as a result of activities that are taking place in the reporting year. Payments made to charity & community partners within 12 weeks of year end to allow for tolerance in payment systems.</p> <p>In-kind donation of surplus food, the following approach is used (value of the food donated): Neighbourly supply the number of trays donated by category, (calculated by taking known weight of donated products in each category, divided by the typical tray weight per category). The number of trays is then multiplied by the number of items that fit in one tray (by category) and then multiplied by the average unit cost price by category.</p>

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
						Some non-materials charitable donations are not reported.
Volunteering						
No reporting updates this year due to Covid.						
Marks & Start employability programme						
Performance update. Previous target of '5% of our overall recruitment will be achieved through our Marks & Start Employability programme' is being revisited.	Total number M&S work placements offered. Percentage of participants who find work after completion.	The total number work placements into M&S operated UK stores, offices and warehouses. The % of participants who complete the placements who go into work.	Centrally collated and monitored list from workplace partner organisations.	Placements offered % into work	N/A	Annual calculation of UK placements offered is the total number of individuals offered placements and is tracked by the workplace partner organisation. The % into work is the number of participants that completed a placement and then went into work.
Global community programme						
No reporting updates this year due to Covid.						
Healthier food						
50% of food sales will be healthier products (Eat Well).	% of UK & ROI food sales volume from healthier products.	% change in food sales volume from healthier products classified as Eat Well (Including products with the Eat Well logo on pack, Balanced for You, Count on Us and Tastebuds ranges, and healthier food products such as basic or loose	Centrally controlled and collated from M&S 'Find' database.	Percentage of total food sales	N/A	Total number of products sold that are identified as 'Eat Well' set against M&S total food sales. Products identified as Eat Well are categorised in M&S 'Find' and criteria developed with the British Nutrition Foundation. These include products

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
		produce). This excludes international, non-M&S brands, wine and hospitality lines.				with Eat Well logo and those that qualify as Eat Well and a healthy product. These include basic or loose produce (where no additives), milk (excluding gold), frozen fruit, pulses, lentils, pasta and grains for example.