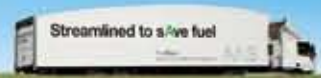


# YOUR M&S

How We Do Business Report 2010



DOING THE  
RIGHT THING

Value

Quality, Value, Service, Innovation and Trust

# About M&S

Group revenue  
**£9.5bn**

**+5.2%**

(53 weeks)

£9.3bn

**+3.2%**

(52 weeks)

Adjusted Group profit before tax

**£694.6m**

**+14.9%**

(53 weeks)

£632.5m

**+4.6%**

(52 weeks)

Total UK stores

**690**

Marks & Spencer is one of the UK's leading retailers with over 21 million customers visiting our stores every week. We sell high quality, great value clothing and home products and outstanding quality food. We source our products responsibly from 2,000 suppliers around the world. Over 76,000 people work for M&S in the UK and in 41 territories overseas, where we have a growing international business. Our core values of Quality, Value, Service, Innovation and Trust are as important to us today as they were when M&S was founded over 125 years ago.

In 2009/10 we recorded (53 weeks) sales of £9.5bn and adjusted profit before tax of £694.6m. We are the UK's largest clothing retailer with a market share of 11.2% (by volume) and 3.8% of the UK food market. Almost all the clothing, food and home products we sell are own-brand. Our International business now accounts for 10% of Group revenue at £949m (52 weeks).

Marks and Spencer Group plc is a public limited company listed on the London Stock Exchange. Our principal trade associations are the Confederation of British Industry (CBI) and the British Retail Consortium (BRC). We were founding members of Business in the Community (BitC).

Cover: Teardrop aerodynamic trailers are 10% more fuel efficient and can carry 10% more goods

# What's in this report? Table of contents

## Section 1: Introduction

If you're looking for a broad overview of how we've done on Plan A to date, look at the **Introduction** section on **pages 01 to 05**

01 **Message from Sir Stuart Rose**  
Chairman

02 **Our Plan A journey**  
Richard Gillies, Director of Plan A, outlines the main stories and achievements since the launch of our Plan A commitments.



## Section 2: Plan A Summary

If you want to know more about our 'pillars' look at each of the **Plan A Summary** sections on **pages 06 to 17**



**Climate change:**  
29 commitments on reducing emissions



**06**

**08**



**Waste:**  
18 commitments on reducing waste



**10**

**Natural resources:**  
20 commitments on sustainable sourcing

**12**



**Fair partner:**  
21 commitments on being the best to work with and for



**16**

**Health and wellbeing:**  
12 commitments on improving health

Why not visit the Plan A website?  
[marksandspencer.com/plana](http://marksandspencer.com/plana)



## Section 3: Performance

Learn more about how we're measuring up in the **Performance** section on **pages 19 to 39**

- 18 Independent recognition
- 19 Summary of progress
- 20 **Climate change performance**
- 26 **Waste performance**
- 30 **Natural resources performance**
- 34 **Fair partner performance**
- 38 **Health and wellbeing performance**

## Section 4: Governance

If you're interested in how we implement Plan A across our business see the **Governance** section on **pages 40 to 48**

- 40 About this Report
- 41 How We Do Business
- 42 Listening and taking action
- 43 Commentary from Jonathon Porritt
- 44 Our Plan A 2010-2015 commitments
- 48 Independent assurance statement
- ibc Global Reporting Initiative (G3) Index

# Chairman's overview

by Sir Stuart Rose

Introduction ↙

Plan A Summary p06 →

Performance p19 →

Governance p40 →



Sir Stuart Rose Chairman

“This is the last HWDB Report I will introduce. I am delighted to hand over to our new Chief Executive Marc Bolland who I know is also committed to driving forward the sustainability agenda at Marks & Spencer.”

**We launched Plan A in January 2007 – ‘committing to change 100 things over five years, because we’ve only got one world and time is running out’. Three years on, Plan A is making a real difference to the environment and for our customers, employees and people working in our supply chains.**

This is the seventh report on our social, environmental and ethical performance – and the third to cover Plan A. I’m pleased to say that we’ve now achieved 62 of the original 100 Plan A commitments set in 2007.

**The business case** Through Plan A we’ve introduced products and services to help customers live more sustainably, increased our contribution to local communities, and this year, generated £50m additional profit which has been invested back into the business. We’ve also ‘gone public’ with our view that sustainability is critical to future business success.

**The journey continues** In March 2010, we unveiled an expanded, more demanding Plan A, setting out 80 new commitments for the next five years and our ambition to become the world’s most sustainable major retailer by 2015.

We aim to engage every one of our 21 million customers by building Plan A qualities into all of the 2.7 billion M&S products we sell and helping customers to develop their own Plan A eco-plans. We also aim to accelerate the transition of Plan A from ‘Plan’ to ‘How We Do Business’ by integrating it into processes and giving our people the skills, tools and motivation required to make a difference.

**Introduction** From Marc Bolland



Marc Bolland Chief Executive

I’m delighted to be joining a company with a strong track record on social, environmental and ethical issues. Plan A is a good fit with the M&S brand and is widely regarded as providing leadership in the retail sector. It’s an excellent way to stay close to customers and their concerns and it’s also where society is heading in the future. Plan A will continue to be at the heart of how M&S does business.

+ You can find further information about our financial performance at [marksandspencer.com/annualreport2010](http://marksandspencer.com/annualreport2010)

# Our Plan A journey

by Richard Gillies



**Richard Gillies** Director of Plan A, CSR and Sustainable Business

**In just three years we've made good progress against our five Plan A pillars – Climate change, Waste, Natural resources, Fair partner and Health and wellbeing – achieving 62 of our original 100 commitments. Now it's time to move Plan A forward by setting even bolder targets that will involve our customers, employees and suppliers more directly than ever before.**

## Plan A commitments already achieved

62

## Plan A commitments ongoing

38

## New Plan A commitments for 2015

80

1.9%

of our 53 week adjusted pre-tax profits invested in community programmes



84%

of our Food PET plastic sales packaging is made using recycled material

## Plan A achievements

**Plan A has helped us to innovate and start changing the way we do business. Since 2007 we've:**

cut carbon emissions from our operations by 8% – and improved store energy efficiency by 19% (after weather adjustment);

reduced the amount of waste sent to landfill by 33%;

reduced the average weight of non-glass packaging on General Merchandise by 36% and Food by 20% per item – and used 400 million fewer carrier bags than in 2006/07;

increased sustainably sourced wood to over 70% and sustainable fish to over 60% and purchased GreenPalm certificates to cover all the palm oil used in M&S products;

helped customers and employees raise money for community initiatives – including £2.8m for local charities through our 125th anniversary fundraising and more than £2m from the M&S and Oxfam Clothes Exchange;

become the UK's largest retailer of Fairtrade certified cotton clothing and helped our suppliers set up 10 Ethical Model Factories; and

supported healthy eating with innovative products like our Simply Fuller Longer range and introduced calorie labelling into all our cafés.

## Plan A challenges

**We've made progress, but still face some challenges to meet our original 2012 targets:**

Government has changed the rules for reporting renewable electricity so we're working in partnership with BRE/Pure to decide the best way to meet our commitment to have carbon neutral operations by 2012;

despite a 'Green' travel policy our business travel emissions continue to rise;

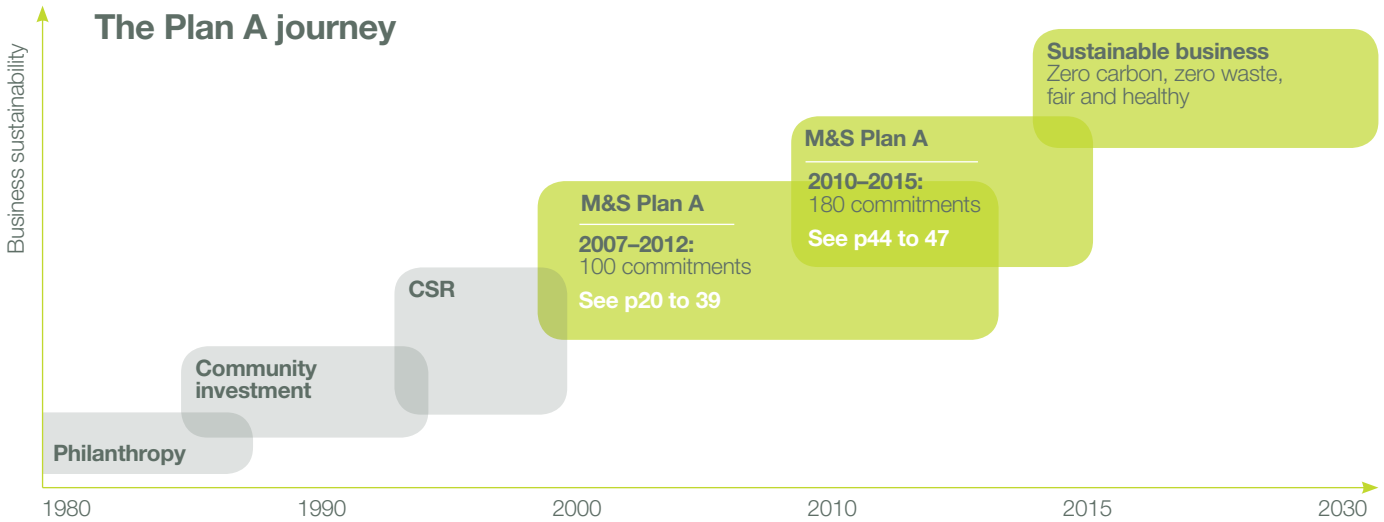
our own water use is proving difficult to measure accurately because at many locations we have to rely on estimated bills;

developing a useful and practical set of measurements for sustainable farming has been more difficult than we anticipated;

whilst we source a wide range of regional food this has proven difficult to define and measure; and

sales of organic food have continued to decline in the current economic climate despite our best efforts to introduce new products.

<b>Introduction</b>	↙
<b>Plan A Summary</b>	p06 →
<b>Performance</b>	p19 →
<b>Governance</b>	p40 →



**Plan A – what we’ve learned so far**

Two things are very clear: first, that the evidence of environmental damage and social inequality has increased since we launched Plan A; second, that our customers are prepared to take action on these issues if we make the solutions affordable and easy.

Just as importantly, we’ve learned that improving our sustainability doesn’t have to cost more. On the contrary, there’s a compelling business case for improving efficiency by using less energy, reducing packaging and waste, and creating new markets such as M&S Energy. Together these have generated additional profit of £50m for 2009/10, which has been invested back into the business.

The other important lesson we’ve learned is that we can’t do this alone. We don’t have all the answers – but we can learn faster and develop better solutions if we work with partners such as WWF, Business in the Community, Forum for the Future, RSPCA, Oxfam, Waste Resources Action Programme (WRAP), the Carbon Trust, BRE consultants and Groundwork.

**Plan A – the journey continues**

We’re on a journey to make M&S more sustainable that effectively started decades ago, then gathered pace as our focus shifted from philanthropy to community investment and subsequently corporate social responsibility. Launching Plan A was the logical next step – a radical commitment to tackle sustainability issues in a more integrated way – but there is a long way to go. M&S has always prided itself on being at the forefront of anticipating and responding to social and environmental issues and the graphic above shows how our activities have developed to match the needs of society over time.

That’s why we’ve announced an expanded Plan A and set the most ambitious target in our company’s history: to become the world’s most sustainable major retailer by 2015.



**Above:** In 1982 M&S was one of the founding companies of Business in the Community which promotes investment in regenerating local communities

## Introduction

## The Plan A journey continued

**Plan A up to 2015**

Launched in March 2010, our expanded Plan A sets out 80 new commitments and adds more ambitious targets to existing ones. Along with our five pillars – Climate change, Waste, Natural resources, Fair partner and Health and wellbeing – it also features two new categories: Involving customers and Making Plan A 'How We Do Business'.

**Involving customers** We aim to use Plan A to help our customers live more sustainably by ensuring that half of our products have at least one Plan A quality by 2015 and all of them do by 2020. We also want to make it easy for customers to have their own personal Plan A eco-programmes. To support both these aims we intend to run marketing and communication programmes centred on Plan A over the next five years.

**Making Plan A 'How We Do Business'**

To accelerate the transition of Plan A from 'Plan' to 'How We Do Business' we've launched a £50m innovation fund, sustainability programmes for our Food and General Merchandise suppliers and a Sustainable Agriculture Programme for our farmers and growers. To engage our employees with Plan A, we're offering them free home insulation, a free home energy monitor and one day's paid leave every year to do volunteer work.

**Building on our progress** We've made excellent progress so far and have now sketched out our future ambitions. We've extended our targets across all areas of Plan A. These include going beyond our commitment to be carbon neutral by also improving energy efficiency by 35% and helping our suppliers and customers to cut their carbon emissions. We are also creating more partnerships that help our customers recycle and reducing the amount of waste we generate. We're extending our programmes of sustainable raw material sourcing to help protect rainforests and working with suppliers to pay higher wages at clothing factories in developing countries. And finally we'll extend health benefits across more of our products.

After three years of good progress it's now time to move Plan A forward by setting even bolder targets. You can follow our progress against our new commitments, (shown on pages 44 to 47), in future Reports.



**Richard Gillies** Director of Plan A, CSR and Sustainable Business



**Carbon emissions** reduced by

**8%**

and 19% for every square foot of sales floor compared to 2006/07 after adjustment for weather

**33%**

less waste sent to landfill compared to 2008/09

**72%**

of wood used was 'Forest Stewardship Council certified', 'recycled' or from sources 'that otherwise protect forests and communities'

## Revised structure for 2010–2015

In March 2010 we announced a set of 80 new commitments and a revised structure **adding two new pillars to the existing five.**

We will be reporting on these from 2011 (see **page 44** for the full list of commitments)

**Two new Pillars**

Involvement customers in Plan A  
Make Plan A How We Do Business

**Extending five existing pillars**

Climate change  
Waste  
Natural resources  
Fair partner  
Health and wellbeing

Introduction	↙
Plan A Summary	p06 →
Performance	p19 →
Governance	p40 →



**Your Green Idea** In March 2010 we launched a competition to find the best ideas to change the way our customers shop with us. The winners idea will receive £100,000 for their favourite organisation to spend on an environmental initiative.

Find out more at [yourgreenidea.co.uk](http://yourgreenidea.co.uk)

YOUR M&S



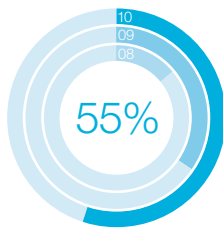
# Climate change

## Summary



**Commitments achieved**

16/29



**The earth is getting warmer – mainly due to an increase in greenhouse gases produced by human activity – with many damaging consequences. It’s a global problem but one we’re already addressing.**

**Carbon emissions** from our operations are down

8%

in tonnes CO<sub>2</sub>e compared with 2006/07 (in absolute terms)

**Energy efficiency** in our stores improved by

19%

in kWh per square foot of sales floor compared with 2006/07 after adjustment for weather

**What we’ve committed to do by 2012**

With legislation in the UK aiming to reduce emissions by 80% by 2050 we’ve gone even further – committing to make our operations in the UK and the Republic of Ireland carbon neutral and help our customers and suppliers cut their emissions too.

**What we’ve achieved so far**

We’ve cut our carbon emissions by 8%, equivalent to 20% per square foot against 2006/07, by improving energy efficiency and reducing emissions from our store refrigeration systems. In 2009 we also gained certification to the Carbon Trust Standard (based on 2008/09 performance).

We’ve achieved an 18% reduction in refrigeration emissions compared to 2006/07 – equivalent to 20,000 tonnes of CO<sub>2</sub>e – by introducing less harmful HFC gases (R407a) as an interim measure and starting a longer term shift to significantly ‘greener’ CO<sub>2</sub> based systems. We’ve also improved energy efficiency by 19% per square foot compared to 2006/07 (after adjustments for weather) and are rolling out the lessons learned at our five Energy Efficiency Stores to help us improve on this figure in future. The efficiency of our General Merchandise

delivery fleet has been improved by 30% against 2006/07 following the introduction of loose loading, which allows more products to be carried in a vehicle. We continued to work with our suppliers through our Supplier Exchange programmes designed to reduce carbon emissions from factories and farming. The results will be used to underpin some of our new Plan A commitments for 2010 onwards.

To help customers reduce their carbon footprints we’ve continued to extend our ranges of energy efficient electrical products and developed M&S Energy, which provides domestic energy and more recently home insulation services for 300,000 customers. We’ve also helped customers show their support for action on climate change by launching a Climate Change Quilt in October, which was handed to Environment Minister, Joan Ruddock before the international conference in Copenhagen.

**What we’ve committed to do by 2015**

We’re thinking beyond our 2012 carbon neutral commitment, with plans to improve our energy efficiency by 35%, work with our suppliers to cut emissions in our Food and General Merchandise supply chains and help our customers and employees reduce their carbon footprints too.

**+ See page 20** for all performance data against our Climate change commitments

**PLAN A: THE BUSINESS CASE**

**Less emissions, less cost**  
 Improving the efficiency of our energy use in stores and fuel use in transport reduces our costs. As these resources become more expensive in the future the savings will continue to grow.



**Our Climate Change Quilt:** Allowed our customers to show support for international action to combat climate change.



**Carbon Trust Standard** We received certification in 2009 for measuring, managing and improving our carbon efficiency

Introduction	p01 ←
<b>Plan A Summary</b>	↙
Performance	p19 →
Governance	p40 →



**Energy efficiency starts at home**

We're offering free home insulation and a free energy monitor to all qualifying M&S employees. We expect to insulate around 30,000 homes, saving around 13,000 tonnes CO<sub>2</sub> a year. Home insulation services are now offered by M&S Energy at [mandsenergy.com](https://mandsenergy.com)


YOUR M&S

See more at [marksandspencer.com/plana](https://marksandspencer.com/plana)



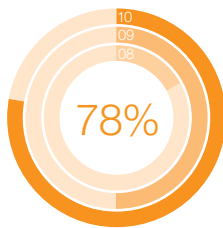
# Waste

## Summary



Commitments achieved

14/18



The UK throws away around 400 million tonnes of waste every year. Most comes from construction and industry, 35 million tonnes from households and 6 million tonnes from discarded packaging. Much of the waste that isn't recycled ends up in landfill sites where it gradually decomposes over many years.

Waste sent to landfill is down

33%

compared to 2008/09

Non-glass packaging is down against 2006/07

36%

per average item on General Merchandise products

20%

per average item on Food products

What we've committed to do by 2012

Stop sending waste to landfill from our UK and Republic of Ireland operations and reduce our use of packaging and carrier bags.

What we've achieved so far

By the end of 2009/10 we'd achieved levels of 88% recycling and reduced the total amount of waste by 16% against 2008/09. Since we launched Plan A we've reduced the amount of waste we send to landfill by over 20,000 tonnes a year. Food waste has been reduced by 29% compared to 2006/07 with over a quarter of what is left being sent for energy recovery processing. In February 2010 our Birstall store near Leeds became our first 'zero waste to landfill' store. We collected 133 million clothes hangers in-store and reused 76% with the remainder being recycled. We also recycled 89% of our construction waste, up from 65% in 2006/07.

Since 2006/07, we've reduced non-glass packaging per item, on General Merchandise by 36% and Food by 20%, while also using more sustainable materials such as recycled PET plastic in Food To Go packaging and recycled HDPE plastics in milk bottles. To improve the availability of recycling facilities we've launched a number of Recycling Partnerships with local authorities.

Through the M&S and Oxfam Clothes Exchange in 2009/10, some 500,000 customers helped to raise £700,000 for Oxfam by returning 1.8 million garments. A further £1.4m has been raised for Groundwork through our Food carrier bag charging, with bag use down by 81% against 2006/07. The money raised since the start of the scheme has been used to fund 79 public parks and play areas, including our 125th anniversary town centre project in Leeds.

What we've committed to do by 2015

We want to create more partnerships to help our customers reuse or recycle our products and packaging. We also aim to produce less operational and construction waste in the first place – and send none of it to landfill. We'll work with our suppliers to help them reduce waste and achieve zero landfill rates too.

+ See page 26 for all performance data against our Waste commitments

PLAN A: THE BUSINESS CASE

Less waste, less cost

Using less packaging and materials whilst still maintaining quality saves costs. Improving recycling rates in our own operations has been cost neutral but will avoid future expense.



**M&S and Oxfam Clothes Exchange** Half a million customers have helped to raise £0.7m for Oxfam by donating

1.8 million garments

Introduction	p01 ←
<b>Plan A Summary</b>	↙
Performance	p19 →
Governance	p40 →



**A commitment to recycling**

We've used our General Merchandise and Food warehouses across the UK to collect segregated materials from our stores before sending them for recycling. On polythene, clothes hangers and some cardboard we've gone further with 'closed-loop' arrangements to buy the recycled products.

YOUR M&S

See more at [marksandspencer.com/plana](https://marksandspencer.com/plana)

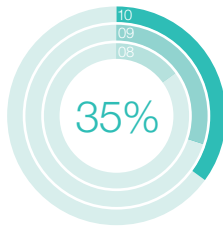


# Natural resources

## Summary

Commitments achieved

7/20



**Producing and harvesting raw materials can damage the environment so we need to source them in ways that support their natural replenishment, safeguard habitats and ensure good animal welfare standards.**

**Wood** 'Forest Stewardship Council certified', 'recycled' or from sources 'that otherwise protect forests and communities'

72%

**Fish** 'Marine Stewardship Council (MSC) certified' or 'undergoing MSC assessment'

62%

**Animal welfare** M&S received the 2009 RSPCA Good Business 'Fashion Commitment' Award

**What we've committed to do by 2012**

Ensure that our key raw materials come from the most sustainable sources available to us.

**What we've achieved so far**

We're the first UK company to sign the WWF seafood charter, with 62% of our wild seafood now either 'Marine Stewardship Council (MSC) certified' or 'undergoing MSC assessment'.

We've purchased GreenPalm certificates to cover all the palm oil used in M&S products and committed to use only sustainable palm oil by 2015, with the first eight 'sustainable palm' products launched in March 2010. We've also improved our sourcing of wood materials so that 72% (including 100% of the paper and board used in our marketing materials) were 'Forest Stewardship Council certified', 'recycled', or from sources 'that otherwise protect forests and communities'. The first ever Forest Footprint Disclosure Project rated us as Best General Retail Sector Performer in their 2009 report.

Our Cotton Sustainability Strategy now covers Fairtrade, organic, 'Better Cotton Initiative', recycled fibres and other, more sustainable forms of cotton production. We're also helping to fund a 'best practice' programme for cotton production in

Warrangal, India and supported a water dialogue project in Southern Spain with one of our suppliers and the Food Ethics Council.

In March 2010 we published a 'Water Efficiency Guide for Farmers' and ran a water efficiency workshop at our Plan A food supplier conference. On World Water Day (22 March 2010) we launched a 'Good Water Stewardship' guide for agricultural suppliers, together with WWF.

We're still committed to improving animal welfare and meet the British Union for the Abolition of Vivisection (BUAV) 'leaping bunny' Cruelty Free standard for all M&S beauty and homecare products. We've also continued to develop our Free Range foods and in 2009, won the RSPCA Good Business 'Fashion Commitment' award.

**What we've committed to do by 2015**

Use natural resources as efficiently as possible in our operations and extend our existing sustainable sourcing programmes to cover farmed fish, cocoa, beef, leather and coffee.

**+** See page 30 for all performance data against our Natural resources commitments

**PLAN A: THE BUSINESS CASE**

**Long-term supply chain**  
Ensuring the sustainability of natural resources will help to ensure the availability of high quality supplies for M&S and future generations.



**Free range eggs** We've used only free range eggs in all M&S Food since 2002 and became the first major UK retailer to sell 100% free range eggs in 1997



M&S has supported WWFs' Heart of Borneo conservation project since 2008

Introduction	p01 ←
<b>Plan A Summary</b>	↙
Performance	p19 →
Governance	p40 →



**Respecting the rainforests** We're taking positive action to reduce our use of non-sustainable palm oil and consequently help protect and preserve the world's natural rainforests. We've purchased GreenPalm certificates for all the palm oil we use; 'providing a premium for sustainable palm oil producers'. We Launched our first sustainable palm oil products and committed to source palm oil, soy, cocoa, beef, leather and coffee from sources that don't contribute to deforestation by 2015.

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See more at [marksandspencer.com/plana](http://marksandspencer.com/plana)



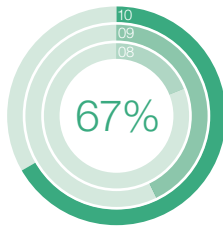
# Fair partner

## Summary



Commitments achieved

14/21



We've invested £13.2m in community projects equivalent to 1.9% of our 53 week adjusted pre-tax profits

1.9%

We've helped our suppliers set up 10 Ethical Model Factories

10

**PLAN A: THE BUSINESS CASE**

**Fair trade, more trade**

Fair partnerships with employees, communities and suppliers are an investment in our future success.

**We're only as strong as the communities in which we trade. So it makes good sense for us to be a fair partner – paying a fair price to suppliers, supporting local communities and ensuring good working conditions for everyone involved in our supply chains.**

**What we've committed to do by 2012**

Improve the lives of hundreds of thousands of people working in our supply chains and living in our local communities.

**What we've achieved so far**

We've helped our suppliers set up 10 Ethical Model Factories to demonstrate how good employment practices can result in a more productive workforce. We've provided over 80,000 hours of supplier training (four times more than last year) and held best practice conferences around the world.

In 2009, M&S was the largest UK retailer of Fairtrade certified cotton clothing with a market share of over 30% and we're still developing both our General Merchandise and Food Fairtrade ranges which now includes cut-flowers.

2009/10 was the sixth year of our Marks & Start work experience programme in the UK and Republic of Ireland – providing work experience to some 700 participants, with 40% subsequently finding jobs since 2004. Our 125 Fundraising Challenge raised a total of £2.8m for local charities. We also helped our customers and employees raise £2.1m for Breakthrough Breast Cancer, which was used to part-fund the Breakthrough Generations Study into the long-term causes of the disease.

This accounted for 15% of Breakthrough's 2009/10 funding and means that we've helped them to raise £13.1m over the past nine years. We've also supported the Prostate Cancer charity for four years, helping to raise nearly £200,000 in 2009/10 to part-fund a UK-wide helpline. We also celebrated the 10th anniversary of our annual Employee Volunteer Awards, which now also recognise Plan A Champions and the best Marks & Start stores as well as personal contributions to the community.

**What we've committed to do by 2015**

Extend our efforts to make sure that people working in our supply chains and living in our local communities benefit from our success. This includes working with suppliers to pay higher wages in clothing factories in developing countries.

**+** See page 34 for all performance data against our Fair partner commitments



**Fairtrade** We were the largest UK retailer of Fairtrade cotton clothing in 2009 and continued to expand our range of Fairtrade food



Introduction	p01 ←
<b>Plan A Summary</b>	↙
Performance	p19 →
Governance	p40 →



**M&S fundraising**

2010 is the third year we've supported Sir Ian Botham's annual walk across the UK in aid of leukaemia research. M&S employees joined Sir Ian on his walk this year, which took place in 10 locations, helping to raise £250,000.

YOUR M&S

See more at [marksandspencer.com/plana](http://marksandspencer.com/plana)



# Fair partner

## Our people



To encourage a successful business we need to develop and reward our people, retaining our reputation as an employer of choice. **We employ around 76,000 people in the UK and worldwide.**

**10th annual Employee Volunteer Awards** recognised the contribution of our employees in over 20 categories of community and other Plan A activities

20

74% of employees who took part in our annual Your Say survey gave an **overall positive response** – up 3% on last year

74%

### What we've achieved so far

We have one of the lowest employee turnover rates in UK retail at 14%. Around 46% of our people have been with us for over five years and 27% for more than 10 years.

### Reward and benefits

We offer competitive salaries, retirement plans, in-store and online discounts, Sharesave options and bonuses. This year Customer Assistants received a Sharing in Success Bonus of between £200 and £500 each. We also provide offers and discounts as part of our M&S Extra's scheme.

In addition, we provide regular breast screening for female employees or male employees' partners and a stress management programme through our WorkWell scheme. Employees can also access useful health and wellbeing information and advice on the Your Wellbeing website launched in May 2010.

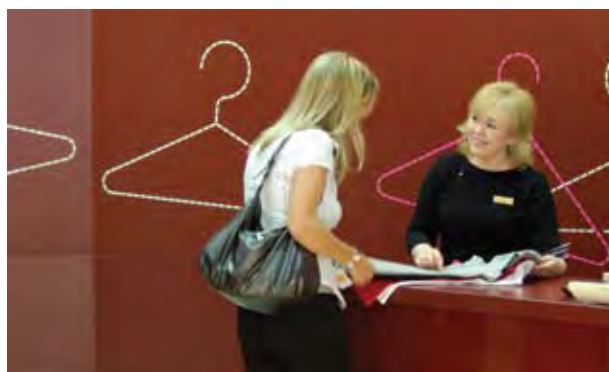
### Communication

Our annual Your Say survey, launched in 2006, provides a comprehensive snapshot of employees' opinions, with response rates for the most recent survey up by 3% at 94% and a 'positivity' score of 74% (compared with 71% last year). We've recently added extra questions to the survey to help line managers benchmark and improve their performance.

We communicate with our people in lots of other ways too. Our Business Involvement Group (BIG), which comprises of over 3,500 elected staff representatives, acts for employees on work and employment issues. Director Breakfasts are informal question and answer sessions that bring store teams and business unit leaders together and In-store listening groups are hosted by store managers. In addition to face-to-face communication, we also run a comprehensive M&S Intranet, quarterly results broadcasts, Top 100 briefings for senior managers and a Your M&S employee magazine.

Employees who have been with the Company for **over 10 years**

27%



Introduction	p01	←
<b>Plan A Summary</b>		↙
Performance	p19	→
Governance	p40	→

### M&S employees

	Gender	Gender	Ethnicity	Ethnicity	Age	Age	Age	Experience
	Women employees	Women managers <sup>^</sup>	Employees from ethnic minority backgrounds	Managers from ethnic minority backgrounds	Employees over 50 years of age	Employees over 60 years of age	Employees over 65 years of age	Over 10 years service
As of March 2010	76%	66%	14%	10%	32%	9%	3%	27%
As of March 2009	76%	66%	14%	9%	27%	8%	2%	26%
% difference	Level	Level	Level	+1%	+5%	+1%	+1%	+1%

<sup>^</sup>Management is defined as people with first line supervisory responsibilities, or professional and technical specialists.

### Training and development

We want to provide relevant, engaging training for all our employees – including those with the potential to become our future leaders. This year, over 100 of our senior managers completed our flagship Lead to Succeed programme which aims to identify and develop people for succession.

Every employee working in our UK and Republic of Ireland stores undertakes Your M&S Career Path training and learning programmes, while section and store managers complete tailored workshops and new Customer Assistants have a 26 week induction. In 2009/10 92% of our Customer Assistants were assessed as performing at the required level.

We also offer a range of technical training opportunities, including Buying and Food Academy programmes for relevant head office employees and specialist training for our international management teams.

Last year, working with the Consumer Financial Education Body (CFEB) and WEALTH at Work, we launched a range of seminars to help employees plan their personal finance and better understand their pay and benefits. These seminars also explained what’s available through the M&S share and retirement plan schemes and provided financial planning tailored to whether the employee had just joined us, is mid-career or nearing retirement. In total, over 1,700 employees attended and feedback has been extremely positive.

### 2009/10 Workforce diversity

Our UK store teams and workforces generally reflect national diversity averages, but nevertheless, we regularly review our policies to ensure legal compliance and to maintain and promote an environment where diversity is valued.

As of March 2010 the diversity of our people was broadly the same as in 2009 although there was an increase in employees aged 50 and over in our stores.

### Health and safety\*\*

The total number of reported health and safety incidents for employees, customers, contractors and visitors in 2009/10 was 28,381 (level with 28,108 last year). Measured per million square foot we recorded 1,818 incidents, a decrease of 2% (last year 1,860).

Our total RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) incidents were down by 15% at 836 (last year 983). This equates to 54 RIDDOR incidents per million square feet, a 17% drop (last year 65).

There were no work related fatalities this year and we received no health and safety fines. In January 2010 we launched two new health and safety targets as part of our revised Plan A commitments (see page 44).

### M&S Code of Ethics

We’re committed to doing the right thing for our customers, colleagues, shareholders, suppliers and local communities – as well as for the environment. Our Code of Ethics outlines the standards and behaviours that we expect of every M&S employee, no matter where in the world we conduct business. We updated the Code in April 2010, providing additional guidance under three categories: Our Responsibilities; Our Behaviours; and Our Workplace and Business Policies. We require our senior managers to formally confirm acceptance of our Code of Ethics every year.

### What we've committed to do by 2015?

We want to attract and retain the best people in retail by involving them more in Plan A. We’ll provide a paid day to do volunteering with a charity of their choice, free home insulation and energy monitors. We also want to maintain high levels of communication across the Company and improve health and wellbeing.

\*\*Assurance on statements and claims is provided by Ernst & Young (see page 48 for full details).



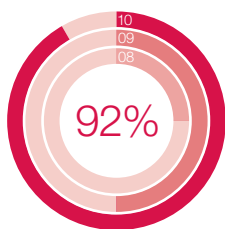
# Health and wellbeing

## Summary



Commitments achieved

11/12



**Health and wellbeing is strongly linked to diet and lifestyle. In the developed world, whilst calorie intakes haven't significantly increased, evidence suggests that we're all a little less active than we should be. As a result, on current trends 60% of the UK population could be obese by 2060.**

Healthier food now makes up

38%

of our food ranges

We now meet FSA salt reduction targets on

91%

of our food categories

### What we've committed to do by 2012

Help our customers and our employees choose healthier lifestyles.

### What we've achieved so far

We launched our new Simply Fuller Longer range, developed in collaboration with the Rowett Institute of Nutrition and Health at the University of Aberdeen, to help people lose weight by feeling full for longer whilst dieting. We also expanded our ranges of enriched food by adding products such as UK spinach grown in selenium enriched soil. Healthier food now makes up 38% of M&S Food. Since launching Plan A in 2007 we've removed artificial colours and flavouring from all M&S Food and soft drinks and met over 90% of the Food Standards Agency's (FSA) 2010 salt reduction targets. This includes products such as cakes, ready meals, sandwiches, breakfast cereals and bread which can contribute high levels of salt and were priorities for M&S. A small number of our products still don't meet the targets but we're working hard to bring them in line by the end of 2010.

We provide traffic light nutritional food labelling and Guideline Daily Amounts on all FSA recommended categories of food and have now introduced the use of calorie labelling on price tickets in our cafés.

We've also removed confectionery products from 50% of our belted till points and aim to remove them completely by the end of 2011.

To give customers and employees the information they need to make healthier choices we've improved our online services. These include a Healthy Lifestyle website and monthly health bulletin for customers, along with a Your Wellbeing website and newsletter for employees. We also ran a number of employee health initiatives, including a Free Fruit Friday as part of our employee Plan A Week in 2009.

### What we've committed to do by 2015

Extend health and nutrition benefits across more of our products while also encouraging our customers and employees to make healthier diet choices and lead active lifestyles.

**+** See page 38 for all performance data against our Health and wellbeing commitments

### PLAN A: THE BUSINESS CASE

#### Healthier, fitter, stronger

Promoting healthier diets and lifestyles benefits everyone and as a retailer, creates markets for new products and services.



All M&S Food and soft drinks are produced without artificial colours and flavouring. We also eliminated hydrogenated fats in 2006

Introduction	p01 ←
<b>Plan A Summary</b>	↙
Performance	p19 →
Governance	p40 →



**Simply Fuller Longer** Our new Simply Fuller Longer range was developed in collaboration with the Rowett Institute of Nutrition and Health at the University of Aberdeen. It is based on scientific research that meals rich in protein can help you lose weight by keeping hunger under control. The range is supported by a customer website.

See more at [marksandspencer.com/health](http://marksandspencer.com/health)

YOUR M&S

See more at [marksandspencer.com/plana](http://marksandspencer.com/plana)

# Independent recognition

Since we launched Plan A in 2007 our performance on social, environmental and ethical issues has been assessed by a wide range of independent organisations. The awards and league tables summarised on this page are a reflection of how we've been compared to other retailers and companies.

## 2007

### World Environment Centre for Sustainable Business

Winner of Gold Medal

### World Retail Awards

Winner for CSR (for 2008)

### Retail Week Awards

Winner for CSR

### Business in the Community Excellence Awards

Community and cause-related marketing

### Compassion in World Farming

Winner of Compassionate Supermarket 2007/08

### Cooling Industry Awards

Retail Installation of the Year Award

### National Consumer Council Greening Supermarkets

Joint first place

### Greenpeace 'Green Tissue' table

Joint first place

### Marine Conservation Society responsible fishing table

Joint first place

### RSPCA Good Business Awards

Winner for large Fashion retailer and runner-up on Food and Cosmetics

### Carbon Trust/Daily Telegraph Climate Change Innovation Awards

Large company winner

### Times Graduate Employer of Choice

Retail industry

## 2008

### Business in the Community

CommunityMark

### Business in the Community Excellence Awards

Community, cause-related marketing and climate change

### Ethisphere World's Most Ethical Companies

Top 100

### Dow Jones Sustainability Index

Retail sector leader

### Cooling Industry Awards

Environmental Pioneer Award for Air Conditioning

### Building Trust in Britain Awards

Winner for Sustainability Reporting

### RSPCA Good Business Awards

Winner for large Fashion and Food retailer and Commitment to Change on Cosmetics

### Renewable Energy Association

Pioneer Award Winner

### Global Retail & Leisure International Awards

Green Store of the Year

### Chartered Institute of Purchasing and Supply procurement Awards

Winner for CSR

### Times Graduate Employer of Choice

Retail industry

### UK Packaging Awards

2008 retail client for our measured approach to environmental packaging (as voted by packaging suppliers)

## 2009

### Environmental Investigation Agency's Supermarket refrigeration table

Winner

### Cosmopolitan Magazine Awards

Winner of Most Ethical retailer

### Carbon Trust standard

Certification

### Pesticide Action Network UK supermarket pesticide league table

Winner

### Ethisphere World's Most Ethical Companies

Top 100

### Consumer Focus 'Green to the Core' supermarket league table

Joint Winner

### Greener Package Awards

Retail Leadership Award

### RSPCA Good Business Awards

Fashion Commitment Award

### Letsrecycle.com Awards

High Street Recycling Champion 2009

### International Wine Challenge Awards

Environmental Initiative of the year

## 2010

### Forest Footprint Disclosure Project

Best General Retail Sector Performer

### Business in the Community 2009

Corporate Responsibility Index

Platinum performer

### The Independent Green Awards

2010 Best Supermarket

### ENDS Carbon

2009 Brand Emissions Leader



# 2009/10 Plan A

## Summary of progress

Introduction	p01 ←
<b>Plan A Summary</b>	↙
Performance	p19 →
Governance	p40 →

This page summarises our performance across all 100 of our 2007 Plan A commitments. Over the last three years we've achieved 62 with 30 'On plan' and 8 'Behind plan' or 'On-hold'.

Commitment	Not started	Behind plan/ On-hold	On plan	Achieved
<b>Climate change</b>				
1. Carbon neutral				
2. Store energy				
3. Warehouse and office energy				
4. Business travel				
5. Company cars				
6. BREEAM				
7. Green electricity				
8. Anaerobic digestion				
9. Green Stores				
10. On-site renewables				
11. Bio-diesel				
12. Green transport				
13. Euro engines				
14. Carbon offsetting				
15. Refrigerants				
16. UK and Pol sourcing				
17. Seasonal food				
18. Supplier logistics				
19. Food carbon footprint				
20. Reducing airfreight				
21. Supplier Exchange (Climate)				
22. Green factories				
23. Agricultural carbon balance				
24. Labelling air freighted food				
25. Carbon labelling				
26. Low carbon products				
27. Footprint campaign				
28. Climate Group campaign				
29. Public transport and cycling				
<b>Waste</b>				
30. No landfill				
31. Reducing food waste				
32. Food waste processing				
33. Construction waste				
34. Construction materials				
35. Café closed loop				
36. Consumables				
37. Packaging reduction				
38. Packaging raw materials				
39. Packaging recyclability				
40. Packaging WRAP labels				
41. Courtauld Commitment				
42. Bin bags				
43. Clothing hangers				
44. Customer recycling services				
45. Carrier bag reduction				
46. Carrier bag recycled				
47. Carrier bag agreement				
<b>Natural resources</b>				
48. Sustainable farming				
49. Organic food				
50. Pesticides phase-out				
51. Pesticides post-harvest				
52. Pesticides network				
53. Non-GM food				
54. Sustainable textiles				
55. Cotton strategy				
56. Food commodities				
57. Wood				
58. Fish				
59. Dye houses				
60. Recycled polyester				
61. Animal welfare-clothing				
62. Animal testing cut-off date				
63. Free range food				
64. Oakham chicken				
65. M&S water efficiency				
66. Supply chain water efficiency				
67. Store raw materials				
<b>Fair partner</b>				
68. Ethical compliance monitoring				
69. In-country resources				
70. Supply chain standards				
71. Extending ethical assessments				
72. Confidential complaints				
73. Product information				
74. Supplier ranking				
75. Buying guidelines				
76. Small suppliers				
77. Buying pledges				
78. Linking customers and producers				
79. Regional food				
80. Fairtrade food				
81. Fairtrade clothing				
82. Supplier exchange				
83. Supplier community investment				
84. Marks & Start				
85. Plan A Champions				
86. Customer campaigns				
87. Breakthrough Breast Cancer				
88. Franchise exchange				
<b>Health and wellbeing</b>				
89. Healthier food				
90. Nutritional labelling				
91. Children's sweets				
92. Natural colours and flavouring				
93. Salt reductions				
94. Omega-3 salmon				
95. Natural enrichment				
96. Nutritional enrichment				
97. Healthy Eating Advisers				
98. Health campaigns				
99. Diet and health information				
100. Lifestyle information				



Plan A performance   
 Climate change

This is a detailed account of our performance against the 29 Plan A commitments on Climate change first published in 2007 and updated in March 2010. We've classified our performance against each commitment as either: behind plan/on-hold; on plan; or achieved as of end of March 2010. We've achieved 16, a further eight are on plan, four behind plan and one on-hold.

Making our operations more efficient

**1**  
**Performance:**  
**On plan**  
(Key non-financial indicator in the 2010 Annual Report.)

**Carbon neutral\*\***

**Aim** Aiming to make all our UK and Republic of Ireland operations (stores, offices, warehouses, business travel and logistics) carbon neutral by 2012.

**Progress summary** Our 2009/10 emissions were down by 8% or over 50,000 tonnes at 640,000 tonnes CO<sub>2</sub>e (2006/07: 695,000 tonnes). When calculated per sq ft, carbon emissions show a 20% reduction due to improvements in energy efficiency, refrigeration emission and levels of waste recycling. UK guidelines no longer allow the use of renewable electricity to count as a reduction of carbon emissions, so we're developing revised plans to achieve this commitment which we'll explain in our 2011 HWDB Report.



**Operational CO<sub>2</sub>e emissions** Emissions are shown in compliance with DEFRA Greenhouse Gas Reporting Guidance published in September 2009 and have been calculated using revised carbon conversion factors published by DECC/DEFRA in 2009 and Bitzer for additional refrigeration gases. This includes all the activities where we have operational control. Data for 2006/07 has been restated using the latest conversion factors. It excludes all non-metered premises, shopping service contract supplies and Republic of Ireland and store personnel business travel. This is the first year that we have shown carbon emissions resulting from waste treatment and the baseline (2006/07) uses data from 2008/09 in order to provide a comparison with 2009/10.

**Operational CO<sub>2</sub>e (000) tonnes**

**Direct emissions from M&S operations (scope 1) -10%**

	06/07	09/10	% change
Store/office refrigeration/air conditioning gasses	129	106	-18
Logistics transport/home deliveries	63	63	Level
Warehouse refrigeration gasses	6	2	-66
Stores offices/warehouse on-site fuel usage	48	50	+4

**In-direct emissions from M&S electricity usage (scope 2) -3%**

	06/07	09/10	% change
Store/office electricity usage	406	394	-3
Warehouse electricity usage	39	37	-5

**Other in-direct emissions (scope 3)**

	06/07	09/10	% change
Business travel	9	12	+33
Waste disposal	-5	-24	-

**2**  
**Performance:**  
**On plan**  
(Key non-financial indicator in the 2010 Annual Report.)

**Energy efficiency\*\***

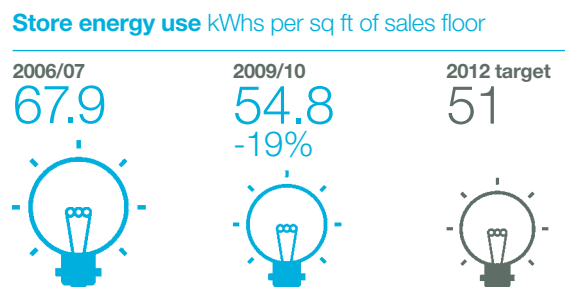
**Aim** Reduce store, office and warehouse energy usage by 25% per sq ft by 2012 and by 35% per sq ft by 2015. (New 2010 wording)

**Progress summary** Store energy efficiency has improved by 19% at 54.8 kWhs per sq ft against 2006/07 (67.9 kWhs per sq ft) for the 52 week year. Gas usage included in this calculation has been adjusted using standard degree days to reflect the cold winter of 2009/10 (57.8 kWhs per sq ft before adjustment). In 2009/10 we conducted trials in five Energy Efficiency Stores to test new equipment, maintenance and training techniques.

These trials demonstrated successful techniques such as lower watt lighting, automated control systems and LED lighting in freezers. In 2009/10 we introduced targets for store managers and in 2010/11 these will be linked to payments of performance bonuses.

We gained certification to the Carbon Trust Standard in 2009 and are preparing for the introduction of new UK legislation on energy usage called the Carbon Reduction Commitment for Energy Efficiency Scheme in 2010.

We've reduced energy use in our warehouses by an average of 19% to 21.3 kWhs per sq ft (2006/07: 26.4 kWhs per sq ft). Energy use in our offices remains higher by 15% at 56.6kWhs per sq ft (2006/07: 49.4 kWhs per sq ft). We believe this is due to changed use of offices which were empty in 2006/07.



\*\*Assurance on statements and claims is provided by Ernst & Young (see page 48 for full details).

Introduction	p01 ←
Plan A Summary	p06 ←
<b>Performance</b>	↙
Governance	p40 →

# 3

**Performance:**  
On plan

## Fuel efficiency (store delivery fleets)\*\*

**Aim** Achieving a 20% improvement in fuel efficiency in our deliveries to stores by 2012 and 35% by 2015. (New 2010 wording)

**Progress summary** Fuel use for General Merchandise deliveries has been reduced by 30% per product at 7 litres per 1,000 singles (2006/07: 10 litres per 1,000 singles). We believe that this was mainly due to a move to loose loading which allows us to get more products into a delivery vehicle.

Fuel efficiency for Food deliveries was 1,991 litres per store per month which is an improvement of 22% against 2006/07 (2006/07: 2,556 litres per store per month). During the year we moved higher volumes of Food products and ran some dual operations whilst we started to implement a new network to deliver frozen food.

# 4

**Performance:**  
Behind plan

## Business travel\*\*

**Aim** Introducing a business travel policy to reduce CO<sub>2</sub> emissions caused by our travel. (New wording in 2010-Reduce business flights by an average of 20% per employee by 2013).

**Progress summary** In 2009/10 our business travel emissions were around 12,000 tonnes CO<sub>2</sub> up 33% on three years ago (2006/07: 9,000 tonnes CO<sub>2</sub>). These increases were reflected across all types of travel. We plan to report on flights per employee from 2011.

# 5

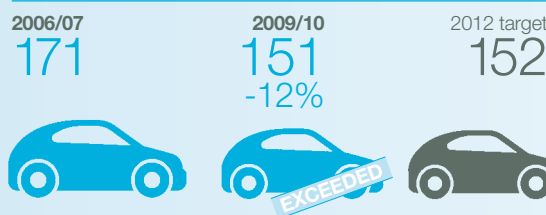
**Performance:**  
ACHIEVED

## Company cars

**Aim** Having introduced a 'green' company car policy we aim to continue to reduce CO<sub>2</sub> emissions towards 152g CO<sub>2</sub>/km by 2012.

**Progress summary** Average emissions from our company car fleet were 151g CO<sub>2</sub>/km at March 2010, down by 12% against our baseline year (2006/07: 171g CO<sub>2</sub>/km).

## Average fleet emissions grammes CO<sub>2</sub> per km



# 6

**Performance:**  
Behind plan

## BREEAM

**Aim** Targeting all new stores and warehouses to achieve Building Research Establishments Environmental Assessment Methodology (BREEAM) 'excellent' ratings and all other stores to be assessed against the BREEAM rating system by 2012. (New 2010 wording)

**Progress summary** In 2009/10 we completed the BREEAM assessment of a new store in Witney,

Oxfordshire achieving a rating of 'Very Good'. We are in the process of completing assessments for a further five stores in 2010/11.

We trialled the BREEAM 'In Use' assessment as we believe it will be more useful in helping us to improve environmental performance. We are working with BRE to improve its application before we develop an implementation plan.

# 7

**Performance:**  
On plan

## Green electricity\*\*

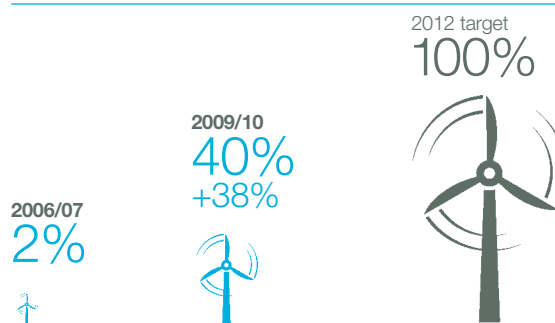
**Aim** Maintaining our commitment to procure 100% 'green' electricity by 2012 and improve the percentage of small scale sources we use. (New 2010 wording)

**Progress summary** 40% of our electricity is now sourced from 'green' tariff renewable supplies, compared with a starting point of just 2% in 2006/07.

We increased the number of small scale energy projects over a range of technologies including small hydro projects which totalled 10 gWhs. We plan to increase this substantially in 2010/11.

Revised UK guidelines for calculating and reporting greenhouse gas emissions published in July 2008, after the launch of Plan A, do not allow 'green' tariff renewable electricity to count as a reduction of our carbon emissions.

## Electricity from 'green' tariff renewable sources %





Plan A performance   
Climate change

Making our operations more efficient continued

8

Performance:  
Behind plan

Anaerobic digestion

**Aim** Working in partnership to build and operate anaerobic digestion facilities to generate renewable electricity by 2012.

**Progress summary** We have promoted anaerobic digestion to our farmers but found that it has limited application to M&S operations.

**To reflect our learning, we have updated this commitment to read:** Source more renewable electricity from a wide range of technologies operated by small-scale generators.

9

Performance:  
ACHIEVED

Green stores

**Aim** Opening 'green' concept stores in Pollock, Galashiels and Bournemouth in 2007.

**Progress summary** Three 'green' stores in Pollock (Glasgow), Galashiels and Bournemouth were opened in 2007. In 2009/10 we completed five Energy Efficiency Stores to test best practice in energy efficiency.

The resulting best practices will be applied to all our stores in 2010/11. We have planning permission for two Sustainable Learning Stores to be built in Ecclesall Road (Sheffield) and Cheshire Oaks (Ellesmere Port). These will be used to test new ideas and equipment which can then be incorporated into our specifications.

10

Performance:  
Behind plan

On-site renewables

**Aim** Installing and assessing on-site renewable energy generation in at least five stores by 2012. (New 2010 wording)

**Progress summary** The urban locations of most of our stores make this a difficult commitment to achieve, but we're working with developers and local authorities to

incorporate on-site energy generation where possible. We sponsored a piece of research with the BRE titled 'Micro Wind Turbines On Tall Buildings' which was published in January 2010. In 2010/11, in partnership with the local council and local community, we plan to install solar panel technology onto our store in Muswell Hill (London).

11

Performance:  
On-hold

Bio-diesel

**Aim** Conducting trials and move towards the use of 50% bio-diesel in our lorries as sustainable sources become available by 2012.

**Progress summary** We've suspended the use of crop-derived bio-diesel until sustainable supplies of raw materials become available. In the meantime, we're investigating the use of more sustainable fuels such as electric and diesel hybrids (see commitment 12).

12

Performance:  
ACHIEVED

Green transport

**Aim** Introducing innovative new transport technologies and set further targets as these become proven.

**Progress summary** To improve the efficiency of our Food delivery fleet we're introducing new software for planning schedules and 'real time' reporting of driver efficiency. We also continued trials on electric and diesel-electric hybrid delivery vehicles. In 2010/11 we plan to

introduce a trial fleet of Liquefied Natural Gas (LNG)/diesel dual fuel vehicles which will have the potential to use waste derived bio-gas.

For General Merchandise, we have a fleet of over 300 aerodynamic 'teardrop' trailers to deliver products to our distribution centres. These are 10% more fuel efficient and carry 10% more goods.

13

Performance:  
On plan

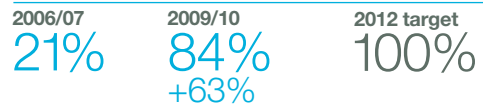
EURO engines\*\*

**Aim** Progressively converting delivery fleets to cleaner EURO IV and V standard engines by 2012.

**Progress summary** At the end of March 2010, 84%^ of our core Food and General Merchandise delivery fleets had been upgraded to Euro IV or V specifications (2006/07: 21%).

^Excludes 'Lunch to Go' fleet of 37 small delivery vehicles.

Number of EURO IV or V engines in fleet %



Introduction	p01 ←
Plan A Summary	p06 ←
<b>Performance</b>	↙
Governance	p40 →

# 14

**Performance:**  
**ACHIEVED**

## Carbon offsetting

**Aim** Working with the Government and environmental groups to develop an acceptable approach to using carbon offsets where no other method of reducing CO<sub>2</sub> emissions is available.

**Progress summary** Achieved in 2008/09. In 2009/10 we also contributed to the DEFRA/DECC and British Standards Institutes' work on creating a robust definition of carbon neutrality. Our future carbon offsetting activities will be reported against commitment 1 (Carbon neutral).

# 15

**Performance:**  
**On plan**

## Refrigerants\*\*

**Aim** Reducing store refrigeration gas carbon emissions by 50% by 2015. Using CO<sub>2</sub> systems in all new store refrigeration installations from 2010, replace HCFCs by 2014 and HFCs by 2030. (New 2010 wording)

**Progress summary** Emissions in 2009/10 were 106,000 tonnes CO<sub>2</sub>e, down by over 20,000 tonnes (or 18%) against 129,000 tonnes CO<sub>2</sub>e in 2006/07.

Allowing for increases in store footage, emissions were down 28% at 6.8 tonnes CO<sub>2</sub>e /1,000 sq ft (2006/07: 9.4 tonnes CO<sub>2</sub>e /1,000 sq ft). This reduction has been achieved by improved maintenance and a move to less harmful R407a HFC gases.

We now have 16 stores with CO<sub>2</sub> refrigeration systems, and over 100 with less damaging HFCs (R407a).

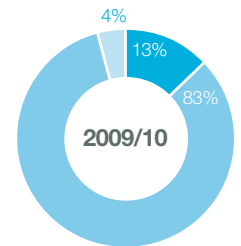
### Store refrigeration emissions in tonnes CO<sub>2</sub>e per 1,000 sq ft

2006/07	2009/10	2015 target
9.4	6.8	-50%
	-28%	



### Refrigeration gases in use in M&S stores

- HCFCs 13%
- HFCs 83%
- Other natural fluids/gases 4%



## Helping reduce emissions in our supply chain

# 16

**Performance:**  
**On plan**

## UK and Republic of Ireland

**Aim** Sourcing as much food as possible from the UK and Republic of Ireland by 2012.

**Progress summary** We source all our fresh beef, pork, chicken, turkey, duck, goose, farmed salmon and trout, shell eggs and milk from the UK and Republic of Ireland. In addition, in early 2010 we became the first major UK

retailer to sell 100% British bacon, sausages and eggs. In 2009/10 we were the only major UK retailer to sell UK grown carrots throughout the year. We sold more British Jazz apples and apricots than last year, reducing the need to import. We also introduced a new and exclusive variety of UK grown vegetable: the Flower Sprout.

# 17

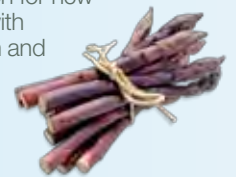
**Performance:**  
**ACHIEVED**

## Seasonal food

**Aim** Launching five Research and Development projects to extend UK growing seasons and develop new varieties that reduce the need for imports.

**Progress summary** We achieved this commitment in 2008/09. In 2009/10 we further extended our season of UK grown asparagus by a month and now sell 100% British asparagus from April through to July.

We also extended the UK seasons for blueberries and trials to extend the UK season for new potatoes were also successful, with reduced imports from both Spain and Portugal during November.





Plan A performance   
 Climate change

Helping reduce emissions in our supply chain continued

**18**  
**Performance: ACHIEVED**

**Supplier logistics**

**Aim** Working with our suppliers to understand how we can improve the efficiency of their deliveries to our distribution centres, including increasing the use of rail transport by 2012.

**Progress summary** We've set up a team who are dedicated to helping Food suppliers improve efficiency and reduce costs when they re-tender their transport contracts. We also delivered nearly 10 million items of General Merchandise directly to our international businesses to reduce unnecessary transport.

**19**  
**Performance: ACHIEVED**

**Food carbon footprint**

**Aim** Working with the Carbon Trust we will identify carbon 'hot spots' in the food supply chain in 2007 and set targets to reduce CO<sub>2</sub> emissions by 2012.

**Progress summary** Following our work with The Carbon Trust during 2007, the footprint of all the food we sell was calculated at 3.3 million tonnes of CO<sub>2</sub>e. We have now set targets to reduce CO<sub>2</sub> emissions as part of our revised Plan A commitments on page 44.

**20**  
**Performance: ACHIEVED**

**Reducing air freight**

**Aim** Investigating and minimising our use of airfreight whilst balancing the need to trade with developing countries and provide nutritional choice by 2012.

**Progress summary** We label all airfreighted food and only use this form of transport as a last resort. As well as extending UK growing seasons (see commitment 19), we've also replaced airfreight with sea or road freight wherever possible.

**21**  
**Performance: ACHIEVED**

**Supplier Exchange (climate)**

**Aim** Mobilising our key suppliers via our Supplier Exchange to significantly reduce their CO<sub>2</sub> emissions by 2012.

**Progress summary** We used our Supplier Exchange to develop a Food Supplier Environmental Sustainability Framework and measurements along with plans for clothing suppliers to install more energy efficient lighting, insulation and temperature controls.

**22**  
**Performance: ACHIEVED**

**Green factories**

**Aim** Supporting the development of 'green' factories with our suppliers.

**Progress summary** Our suppliers now have four General Merchandise and one Food 'green' factory.

These 'green' factories use significantly less energy and water than that required by traditional factories. Best practices from these 'green' factories have been incorporated into our new Plan A commitments announced in March 2010.


**23**  
**Performance: ACHIEVED**

**Agricultural carbon balance**

**Aim** Undertaking research to understand the carbon balance associated with the production of agricultural raw materials by 2012.

**Progress summary** We have reviewed research from a wide number of sources including WWF and the Food Climate Research Network's 'How Low Can We Go' report. The summary of this research highlighted the importance of improving the carbon efficiency of farming and land use changes.

In response, we've extended our commitment to source vulnerable raw materials from sources that do not contribute to deforestation and commissioned further work on reducing emissions from livestock and improving the use of land to absorb carbon emissions.



Introduction	p01 ←
Plan A Summary	p06 ←
<b>Performance</b>	↙
Governance	p40 →

Helping our customers to address climate change

**24**  
**Performance:**  
**ACHIEVED**

**Labelling airfreighted food**

**Aim** Labelling all airfreighted food products within 12 months (by 2008).  
**Progress summary** We now offer very small volumes of airfreighted foods when similar alternatives are not

available from local sources. We completed the labelling of all airfreighted food products during 2007/08, enabling customers to identify them. Sales have not been affected by airfreight labelling.



**25**  
**Performance:**  
**ACHIEVED**

**Carbon labelling**

**Aim** Supporting the work of the Carbon Trust to develop a carbon labelling scheme for consumer products and services by 2012.

**Progress summary** We've promoted PAS 2050 to our suppliers as our preferred method for calculating product carbon footprints but have no current plans to introduce product carbon labels.

**26**  
**Performance:**  
**On plan**

**Low carbon products**

**Aim** Develop a low carbon products and services business, including the provision of energy and insulation services by 2010. (New 2010 wording)

**Progress summary** M&S Energy, in partnership with Scottish and Southern Energy was launched in October 2008 and now has over 300,000 customers. M&S Energy provides gas and electricity at competitive prices and rewards customers who successfully reduce their

energy consumption. In March 2010 M&S Energy launched a home insulation service which was offered free of charge to all qualifying M&S employees. We also offer a range of fridges, freezers, washing machines, dryers and cookers all of which are at least 'A' rated for energy efficiency. We signed-up to the Energy Savings Trust/DEFRA commitment to support the phase-out of the least efficient TVs by July 2012.

**27**  
**Performance:**  
**ACHIEVED**

**Footprint campaign**

**Aim** Launching campaigns with the WWF and National Federation of Women's Institutes (in 2008) – to help our customers and employees understand their carbon footprint and how to reduce it.

**Progress summary** WI members pledged to save around 10,000 tonnes of CO<sub>2</sub> in 2007/08 through this campaign.



**28**  
**Performance:**  
**ACHIEVED**

**The Climate Group campaign**

**Aim** Working with the Climate Group on a major educational campaign in 2007 encouraging people to wash clothes at 30°C to cut energy use and CO<sub>2</sub> emissions.

**Progress summary** Our 'Wash at 30' initiative persuaded an additional 15% of customers to reduce wash temperatures, saving around 50,000 tonnes of CO<sub>2</sub> a year as a result.



**29**  
**Performance:**  
**ACHIEVED**

**Public transport and cycling**

**Aim** Progressively introducing facilities to encourage the use of public transport and cycling for both customers and employees where appropriate by 2012.

**Progress summary** We include cycle storage pods and showers in the specification for new and refurbished stores wherever possible and we're working closely with

local authorities to improve access by public transport. We also offer employee discounts on bicycles through our M&S Extras scheme and a car sharing website for head office employees.

In 2009/10 we completed a survey of stores for electric vehicle charging points. In 2010/11, we plan to install charging points at five stores.



Plan A performance   
 Waste

This is a detailed account of our performance against the 18 Plan A commitments on Waste first published in 2007 and updated in March 2010. We've classified our performance against each commitment as either: behind plan/on-hold; on plan; or achieved as of end of March 2010. We've achieved 14 with the remaining four on plan.

Reducing waste from our stores, offices and distribution centres

30

**Performance:**  
On plan  
(Key non-financial indicator in the 2010 Annual Report.)

**No operational waste to landfill\*\***

**Aim** Aiming to ensure that M&S operations in the UK and Republic of Ireland (stores, offices and warehouses) will send no waste to landfill.

**Progress summary** We have made good progress. Our average recycling rate for 2009/10 was 53% but in March 2010 we achieved levels of 88% as our improved system of collections was extended to all parts of the UK. We held training sessions on recycling which were available to all stores and distributed 'best practice' guides and DVDs.

The total amount of waste we produced was down 16% which we believe is due to reductions in food waste and the improved accuracy of data.

We've used the 2009 DEFRA/DECC Greenhouse Gas Reporting Guidelines to calculate the resultant carbon emissions from our waste. This is listed under our carbon emissions for commitment 1 and shows that our recycling activities (including coat hanger reuse and recycling) created an estimated carbon saving equivalent to 24,000 tonnes CO<sub>2</sub>e.

**Store, office and warehouse waste**

% of Waste recycled

53% +12%

2008/09: 41%

**Total waste** (000 tonnes) **-16%**



**Waste sent to landfill** (000 tonnes) **-33%**



**Waste recycled** (000 tonnes) **+11%**



31

**Performance:**  
ACHIEVED

**Food waste (reduction)\*\***

**Aim** Setting targets over the next 12 months (by 2008) to reduce food waste from our stores and distribution centres.

**Progress summary** In 2009/10 we reduced the amount of food waste based on sales value by an estimated 29% against 2007/08. This was achieved by reducing the price of some food items in UK stores on the day they went out of display-life.

32

**Performance:**  
On plan

**Food waste (alternative disposal)\*\***

**Aim** Sending all remaining food waste to some form of recycling including composting and anaerobic digestion by 2012.

**Progress summary** In 2009/10 around 25% of unsold food was processed using a range of treatment technologies. We plan to increase this to 90% in 2010/11.

33

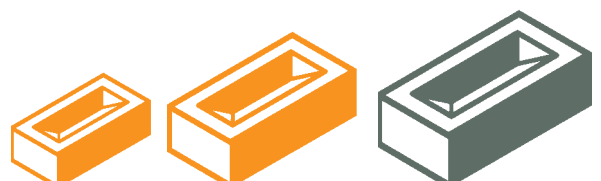
**Performance:**  
On plan

**Construction waste\*\***

**Aim** Sending no waste to landfill from M&S store construction programmes by 2012.

**Progress summary** In 2009/10 we recycled 89% of our construction waste – up from an industry average of 65% in 2006/07.

**Construction waste recycled %**



\*\*Assurance on statements and claims is provided by Ernst & Young (see page 48 for full details).

Introduction	p01 ←
Plan A Summary	p06 ←
<b>Performance</b>	↙
Governance	p40 →

# 34

**Performance:**  
**ACHIEVED**

## Construction and fit-out materials:

**Aim** Working with WRAP (Waste and Resources Action Programme) to increase the amount of recycled materials used in the construction and 'fit-out' of our stores by 2012.

**Progress summary** We have been working with WRAP since 2008 and over a fifth (by value) of the materials used in construction and fit-out activities were made from recycled materials.

# 35

**Performance:**  
**ACHIEVED**

## Café Revive Closed Loop

**Aim** Trialling closed loop recycling for packaging in Café Revives over the next 12 months (by 2008).

**Progress summary** Trials were completed in 2007/08 which helped us to develop our plans to increase overall levels of recycling as detailed under commitment 30.

# 36

**Performance:**  
**ACHIEVED**

## Consumables:

**Aim** Improving our use of recycled and recyclable materials in consumable items used in our stores and offices by 2012.

**Progress summary** We have recalculated the data for this commitment to show the percentage of our total expenditure on 'greener' alternatives for stationery and other consumable items. In 2009/10, we purchased 76% of the 'greener' stationery and 66% of the 'greener' consumable items which were available to us.

### Reducing packaging and ensuring that it's easy to recycle

# 37

**Performance:**  
**On plan**

## Packaging (reduction)\*\*

**Aim** Reducing the weight of non-glass packaging by 25% by 2012.

**Progress summary Food:** Since 2006/07 we've reduced non-glass packaging usage by an average of 20% to 20g per item sold (2006/07: 25g).

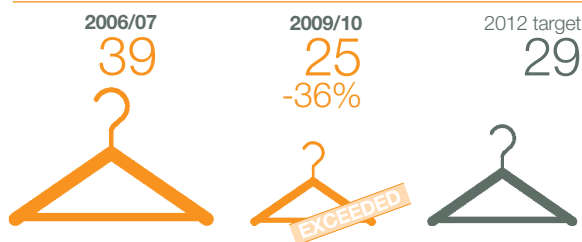
In addition, we've also been reducing the weight of glass by replacing it with lightweight PET plastic on items such as small bottles of wine which will save an estimated additional 518 tonnes of packaging a year.

**General Merchandise:** By the end of 2009 we'd achieved and exceeded our target. General Merchandise non-glass packaging usage was down by 36% to an average of 25g\* per item sold (2006: 39g\* per item).

\*Data based on calendar year.

Additional reductions have been achieved through projects on swing tickets and increased reuse of clothing hangers.

### General Merchandise non-glass packaging grammes per item sold



# 38

**Performance:**  
**ACHIEVED**

## Packaging (sustainable raw materials)\*\*

**Aim** Increasing the amount of packaging made from more sustainable raw materials such as recycled materials and Forest Stewardship Council wood pulp by 2012.

**Progress summary Food:** In 2009/10 around 89% of our food paper and cardboard sales packaging was 'Forest Stewardship Council (FSC) certified', 'recycled' or from sources 'that otherwise protect forests and communities'.

84% of the PET plastic sales packaging we used, including water and drinks bottles along with salad

bowls was made with recycled rPET plastic (last year 72%). At the end 2009/10 88% of our HDPE bottles were made with recycled plastic.

**General Merchandise:** In 2009 around 32% of our General Merchandise paper and cardboard sales packaging was 'Forest Stewardship Council (FSC) certified', 'recycled' or from sources 'that otherwise protect forests and communities'. In 2009/10 we launched clothing care labels made from recycled PET plastic.



## Plan A performance



## Waste

## Reducing waste from our stores, offices and distribution centres continued

39

Performance:  
ACHIEVED**Packaging (recycling and composting)\*\***

**Aim** Ensuring that all packaging can be easily recycled or composted accepting that in some case this may require the use of heavier materials by 2012.

**Progress summary** Based on weight, 91% of our Food and 98% of our General Merchandise packaging could be recycled where facilities were available. We now believe that we have sensibly maximised the amount of packaging which is recyclable and this commitment is achieved.

The remaining materials are lightweight plastic films and whilst recyclable alternatives such as cardboard and glass could be used these would add weight to our packaging and increase its carbon footprint.

To help improve recycling facilities we have supported the introduction of the RecycleBank reward system in the UK and announced a Local Authority Recycling Partnership with Somerset as part of our revised Plan A commitments.

40

Performance:  
ACHIEVED**Packaging (WRAP logos)**

**Aim** Labelling all our packaging with the WRAP and Recycle Now symbols by 2012.



**Progress summary** Our Food and General Merchandise packaging now carries standardised WRAP recycling labels where space permits.

41

Performance:  
ACHIEVED**Packaging (Courtauld Commitment)**

**Aim** Continuing to work with WRAP in order to achieve the targets to reduce packaging and food waste contained in the Courtauld Commitment between 2008–2010.

**Progress summary** We've successfully reduced our use of non-glass sales packaging by 20% per food item sold since 2006/07, contributing to WRAP's

2010 Courtauld Commitment target. We have also supported the 'Love Food, Hate Waste' campaign by providing advice on how to store and use food economically.

In 2010 we committed to helping WRAP meet a new set of targets under the second Courtauld Commitment.

## Reducing waste from our products and making them easy to recycle

42

Performance:  
ACHIEVED**Bin bags**

**Aim** Launching a range of bin bags made from recycled polythene collected from M&S distribution centres by 2012.

**Progress summary** Made from recycled materials collected in our own warehouses and launched in March 2007. Our Homecare range also includes recycled paper products.

43

Performance:  
ACHIEVED**Clothing hangers**

**Aim** Extending hanger recycling with a customer awareness campaign to build on the 50 million we currently recycle and reuse each year.

**Progress summary** In 2009/10 we increased the number of clothing hangers collected to 133 million with 76% being reused and the remainder recycled back into new hangers.

Introduction	p01 ←
Plan A Summary	p06 ←
<b>Performance</b>	↙
Governance	p40 →

44

Performance: **ACHIEVED**

**Customer recycling services\*\***

**Aim** Introducing a range of recycling services for our customers including a project for used clothing.

**Progress summary M&S and Oxfam Clothes Exchange** The M&S and Oxfam Clothes Exchange ran throughout 2009/10, collecting 900 tonnes of clothing and homeware products. Over 500,000 vouchers were issued to M&S customers who returned around 1.8 million garments. The Exchange raised around £0.7m for Oxfam (£2.6m since launch). We also donated damaged clothing directly from our stores with a value to Oxfam of nearly £0.75m.

**Christmas cards** In January 2010 we ran a Christmas card recycling scheme with the Woodland Trust in most of our UK stores as well as some offices and warehouses. Thanks to our customers, we collected 153 tonnes (last year 175 tonnes).



Reducing our use of carrier bags

45

Performance: **ACHIEVED**

**Carrier bags (reduction)\*\***

**Aim** Reducing carrier bag use by 33% by 2010 including launching a 'No to Bags' campaign.

**Progress summary** In 2009/10 we used 240 million one-trip carrier bags in UK stores which was down by 64% (2006/07: 657 million). Of these, 89 million were used in our Food sections, a reduction of 81% (2006/07: 464 million). A further £1.4m profit from the sale of Food carrier bags was donated to environmental charity Groundwork to support funding for gardens, parks and play areas. Since May 2008 this funding has supported projects in 79 locations across the UK including a 125th anniversary project in the town centre of Leeds.

In the Republic of Ireland, legislation already imposes a charge on polythene carrier bags. **See more about our work with Groundwork at:** [marksandspencer.com/plana](http://marksandspencer.com/plana)

Carrier bags usage millions



46

Performance: **ACHIEVED**

**Carrier bags (recycled plastic)\*\***

**Aim** Making our remaining carrier bags out of recycled polythene by 2008/09.

**Progress summary** In 2009/10, all our UK polythene carrier bags were made using recycled material which accounted for 92% of all the polythene used to make the bags. 31% of this had been collected for recycling from our own warehouses.

47

Performance: **ACHIEVED**

**Carrier bags agreement**

**Aim** Having reduced the overall environmental impact of our carrier bags by 83% since 2006, along with other major retailers, we have committed to reduce the total number of bags used by 50% by the end of May 2009 as part of a revised Carrier Agreement with the UK Government.

**Progress summary** Using WRAP's definitions by May 2009 we had reduced our total 'free' carrier bag usage by over 80%\* against 2006.

\*Data based on calendar year.



## Plan A performance



## Natural resources

This is a detailed account of our performance against the 20 Plan A commitments on Natural resources first published in 2007 and updated in March 2010. We've classified our performance against each commitment as either: behind plan/on-hold; on plan; or achieved as of end of March 2010. We've achieved seven, a further 12 are on plan, one behind plan.

## Farming

48

**Performance:**  
On plan

**Sustainable farming\*\***

**Aim** Engaging our producers of fresh meat, dairy, produce and flowers in the M&S Sustainable Agriculture Programme by 2012. By 2015 we will have also engaged farmers producing agricultural raw materials for M&S Food in the programme. (New 2010 wording)

**Progress summary** The revised 2010 wording of this commitment more accurately reflects our intention to develop practicable environmental standards in partnership with our producers. Our aim is that by 2012, all our fresh meat, dairy, produce and flower producers will be providing data into the M&S Sustainable Agriculture Programme – which we've called 'Farming for the Future'.

In 2009/10, we trialed a set of environmental indicators with selected dairy, lamb, chicken and produce farmers. We plan to use the results to update sector specific M&S Farming for the Future Codes of Practice on required actions and measurements to reduce greenhouse gas emissions, waste and water consumption and improve biodiversity and soil quality.

Through 2010/11 we plan to work with selected M&S producers of fresh meat, dairy and produce to develop base line data. We also aim to develop a training programme and launch best practice 'model' farms.

49

**Performance:**  
Behind plan

**Organic food\*\***

**Aim** Tripling our sales of organic food in the UK and Republic of Ireland by 2012.

**Progress summary** Sales in 2009/10 fell below those in 2005/06 as customers continued to respond to the current economic climate and changing preferences. We remain committed to offering a range of organic food to our customers.

50

**Performance:**  
On plan

**Pesticides (phase out)\*\***

**Aim** Work in partnership with Pesticide Action Network (PAN) UK to develop plans to phase-out additional hazardous chemicals in food production based on assessments of operator safety and environmental impact by 2012. (New 2010 wording)

**Progress summary** After dialogue with the Pesticide Action Network (PAN) UK we have identified a top 10 list of pesticides that we will work towards phasing-out by 2012.

We have also identified a wider 'restricted' list of 38 pesticides which from May 2008 our growers and farmers have been required to notify us if they use them.

We are currently assessing the first full year of results from this approach.



51

**Performance:**  
On plan

**Pesticides (residue-free)\*\***

**Aim** Work towards M&S fruit, vegetables and salads being 75% pesticide residue-free by 2015 and 100% pesticide residue-free by 2020. (New 2010 wording)

**Progress summary** In 2009, using tests that prioritise produce likely to have detectable residues, 41%\* of M&S fruit, vegetables and salads were independently tested as pesticide residue-free at or above 0.01 parts per million. In the longer term we aim to develop broader and more typical measurements which will give a more accurate indication of how much of our produce is pesticide residue-free. See our website for further details.

\*Data based on calendar year.

52

**Performance:**  
ACHIEVED

**Pesticides (Network)\*\***

**Aim** Launching a Pesticide Residue Reduction Network with our suppliers.

**Progress summary** Launched in September 2007.

Introduction	p01 ←
Plan A Summary	p06 ←
<b>Performance</b>	↙
Governance	p40 →

# 53

**Performance:**  
On plan

## Non-GM

**Aim** Maintaining our non-GM food policy.

**Progress summary** We've maintained our policy of using only non-GM ingredients in M&S Food.

# 54

**Performance:**  
ACHIEVED

## Sustainable textiles

**Aim** Reducing the environmental impact of the textiles we sell throughout our supply chain by 2012.

**Progress summary** We have contributed to DEFRA's Sustainable Clothing Action Plan and introduced

new Plan A commitments on reducing the environmental impact of the textiles we sell. These include commitments on the environmental standards for clothing factories, dye houses and raw materials.

# 55

**Performance:**  
On plan

## Cotton

**Aim** Procure 25% of cotton from sustainable sources by 2015 and 50% by 2020. (New 2010 wording)

**Progress summary** Our Cotton Sustainability Strategy promotes the use of Fairtrade, organic, recycled and more sustainable forms of cotton such as the 'Better Cotton Initiative' and 'Better Management Practices' production.

In partnership with WWF we're funding a project in Warangal, India to help cotton farmers improve their profitability while reducing their use of pesticides and water. We are now developing products which can use some of this cotton in 2010/11.

In March 2010 we hosted a two-day better cotton conference for our suppliers along with other retailers and clothing brands in Sri Lanka. **See more at:** [marksandspencer.tv](http://marksandspencer.tv)

# 56

**Performance:**  
On plan

## Food commodities\*\*

**Aim** Source six vulnerable raw materials from sources that do not contribute to deforestation by 2015 (palm oil, soy, cocoa, beef, leather and coffee). (New 2010 wording)

**Progress summary** In the last year we made good progress on palm oil. From October 2009 we purchased GreenPalm certificates equivalent to the volumes used in M&S products. These are designed to encourage the production of sustainable palm oil.

We launched our first products made with sustainable palm oil in March 2010. We also continue to be members of the Roundtable for Sustainable Palm Oil and Roundtable for Responsible Soy.

Developing sustainability standards for cocoa, beef, leather and coffee will require us to work with other global partners, although we are already confident that no M&S beef is sourced from Amazon rainforest regions.

## Harvesting natural materials

### Wood\*\*

# 57

**Performance:**  
On plan

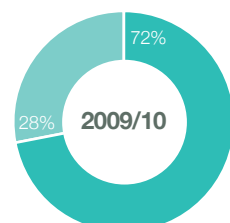
**Aim** Working with the Rainforest Alliance to ensure that by 2012 all of our wood is sourced responsibly, which means that it's either 'Forest Stewardship Council (FSC) certified', 'recycled' or from sources 'that otherwise protect forests and communities'. (New 2010 wording)

**Progress summary** In total, 72%^ of the wood-based materials we used were 'FSC-certified', 'recycled' or from sources 'that otherwise protect forests and communities'. This included 100% of paper and board materials used in our marketing, 89% of Food packaging and 87% of wood products supplied for the construction and fit-out of our stores.

All our first tier construction and equipment suppliers now have FSC chain of custody certification. 28% was from sources requiring improvement and further work is required on books and the Home areas of our business.



### Wood material use %



- Forest Stewardship Council, recycled, or from sources that otherwise protect forests and communities 72%
- Requiring improvement 28%

^ Excluding fabrics, newspapers and magazines



Plan A performance   
 Natural resources

Harvesting natural materials continued

58

Performance:   
 On plan

**Fish\*\***

**Aim** By 2012, all of our wild fish will come from the most sustainable sources available such as MSC. Where MSC certified sources are not available, we are working with WWF to ensure that all our other fisheries have sustainable practices in place that respect the natural environment. (New 2010 wording)

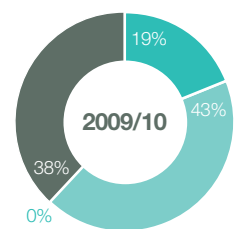
**Progress summary** In early 2010 we became the first UK company to sign WWF's Seafood Charter. As a result of working with WWF, we've used a new approach to evaluate the sustainability of our wild fish sources.

62% of the weight of the wild fish we sold in 2009/10 was assessed as being 'MSC certified' or 'undergoing MSC assessment'. 38% was from fisheries requiring improvement. For our remaining fish sources,

we are working with our suppliers, trade bodies and WWF to develop clear action plans to guide these fisheries towards ultimately achieving MSC certification. **See more at:** [marksandspencer.tv](http://marksandspencer.tv)

**Wild fish sourcing %**

- **MSC certified** 19%
- **Undergoing MSC assessment** 43%
- **Non-MSC but with sustainable practices applied** 0%
- **Requires improvement (including species not yet assessed)** 38%



Man-made materials

59

Performance:   
 ACHIEVED

**Dye houses**

**Aim** Further improving our auditing system for dye houses to ensure compliance with our sector leading environmental and health and safety standards.

**Progress summary** This commitment was achieved in 2008/09.

60

Performance:   
 ACHIEVED

**Polyester**

**Aim** Using recycled plastic (e.g. used bottles) to make polyester, rather than using oil. Make ranges of men's, women's and children's polyester fleeces from recycled plastic within a year. Extend to other polyester ranges such as trousers, suits and furniture 'fill' by 2012.

**Progress summary** During 2009/10 we used over 1,100 tonnes of recycled polyester in General Merchandise products, equivalent to over 27 million two litre plastic bottles (2007/08: 4 million). Since we launched Plan A we have offered ranges of fleeces for all the family, trousers, suits and furniture fill made from recycled polyester.

**Use of recycled PET bottles millions\***

\*Equivalent of 2 litres rPET bottles



Animal welfare

61

Performance:   
 On plan

**Clothing standards**

**Aim** Work in partnership with the RSPCA to develop a tailored approach to animal welfare in our General Merchandise raw material supply chains by 2012. (New 2010 wording)

**Progress summary** We held initial meetings with the RSPCA in 2009/10 and started to develop plans across key raw materials used in clothing such as leather, wool and angora.

We won the 2009 RSPCA Good Business 'Fashion Commitment' Award.

62

Performance:   
 ACHIEVED

**Fixed cut-off date for animal testing**

**Aim** Launching a fixed cut-off date commitment for all our beauty products.

**Progress summary** In 2007/08 we became the first major UK retailer to meet the BUAV's Cruelty Free

standard for all our beauty and homecare products. We've never used animals to test our beauty or household products, but can also guarantee that from January 2006 no individual ingredients used in M&S products have been animal tested either.

Introduction	p01 ←
Plan A Summary	p06 ←
<b>Performance</b>	↙
Governance	p40 →

# 63

Performance: On plan

## Free range

**Aim** Converting all our whole fresh turkey, geese and duck; and fresh pork products to free-range by 2012.

**Progress summary** In 2009/10, all our fresh whole ducks, geese and the majority of turkeys came from free

range producers. In response to customer requests, we also offered a trial of high welfare (non-free range) turkeys which sold quickly and were positively received by customers. Fresh free range pork continued to be offered in 100 stores.

# 64

Performance: ACHIEVED

## Oakham Chicken

**Aim** Further improve stocking densities for our welfare award-winning Oakham chicken by 2012.

**Progress summary** All our fresh conventionally produced chicken is Oakham. In 2007/08 we reduced stocking densities of our Oakham Chicken flocks in line with the RSPCA recommended standard of 30kg/m<sup>2</sup>.

### Water use

# 65

Performance: On plan

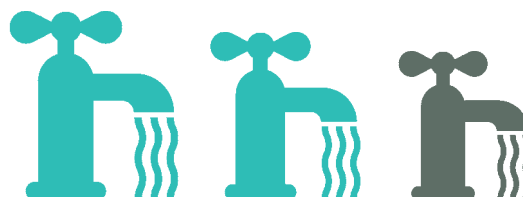
## Water efficiency (stores and offices)\*\*

**Aim** Reduce water usage by 20% for existing stores, offices and warehouses by 2012 and by 25% by 2015. From 2010, make our new stores 35% more water efficient. (New 2010 wording)

**Progress summary** Our water usage in 2009/10 (for 52 weeks) was 65 litres per sq ft, down by 11% against (2006/07: 73 litres per sq ft). Total usage in 2009/10 was 1,052,454 m<sup>3</sup> (2006/07: 1,050,097m<sup>3</sup>). We've introduced a range of water saving features in our new and refurbished stores, including percussion taps and rain water systems. Measuring our water use accurately at many locations continues to be a challenge.

## Store and office water use litres per sq ft

2006/07	2009/10	2012 target
73	65 -11%	58



# 66

Performance: On plan

## Water efficiency (suppliers)\*\*

**Aim** Working with our suppliers to improve water efficiency and encourage good water stewardship, initially focusing on key sourcing and water hotspots. (New 2010 wording)

**Progress summary** In partnership with WWF and our suppliers, we have been working to raise awareness of water scarcity and techniques for improving water efficiency. Additionally, along with one of our suppliers we have supported a water dialogues project in Southern Spain with the Food Ethics Council.

We've developed and published a 'Water Efficiency Guide for Farmers' and held a water efficiency workshop at our Plan A Food Supplier conference in March 2010.

We've included water efficiency as an indicator in M&S 'Field-to-Fork' farm standards and as a section in our Food Supplier Sustainability Framework for food factories which was launched in 2010. On World Water Day (22 March 2010), together with WWF, we published guidance for agricultural suppliers called 'Good Water Stewardship'.

To improve water efficiency in cotton production we're helping to fund a 'best practice' project in Warangal, India and promoted the Better Cotton Initiative – see commitment 55.

### Store construction and equipment

# 67


Performance: ACHIEVED

## Stores (raw materials)

**Aim** Setting sustainable raw material standards for store construction and equipment.

**Progress summary** In 2008 we published an M&S Sustainable Construction Manual, developed with building consultants BRE. This was updated in 2010.



Plan A performance   
Fair partner

This is a detailed account of our performance against the 21 Plan A commitments on being a Fair partner first published in 2007 and updated in March 2010. We've classified our performance against each commitment as either: behind plan/on-hold; on plan; or achieved as of end of March 2010. We've achieved 14, a further five are on plan, two behind plan.

Supply chain standards

68

Performance: **ACHIEVED**

**Strengthening our ethical compliance monitoring**

**Aim** Having introduced semi-announced assessments of our suppliers, conducted within a three-week period, we are aiming to continue to strengthen our auditing and follow-up by 2012.

**Progress summary** This was achieved in 2008.

69

Performance: **ACHIEVED**

**In-country resources\*\***

**Aim** Increasing the number of people based in the countries of production to follow up concerns identified by our assessment system within 12 months (by 2008).

**Progress summary** We introduced 'In-country' Regional Compliance Managers (RCM) in 2007 and now have 18 along with four compliance administrators operating in countries that include: Turkey, India, Bangladesh, Vietnam, Sri Lanka and China. RCMs have been instrumental in helping us to improve labour standards.

70

Performance: **ACHIEVED**

**Supply chain labour standards\*\***

**Aim** Enabling suppliers to address difficult issues such as 'living' wage and working hours through collaborative networking, conferences and the launch of an Ethical Exchange website. Setting-up best practice projects including at least six Ethical Model Factories and a worker's rights training programme which can be extended across our supply chains by 2012.

**Progress summary** We provided over 80,000\* hours (last year 21,000) of supplier training, including ethical trade conferences in China, South Africa, Vietnam, Spain, Bangladesh, Egypt and Indonesia. These covered difficult issues including 'living' wage and working hours. Three factories producing clothing in Bangladesh and

one UK food manufacturer have completed Ethical Model Factory trials and results showing increased efficiencies, improved quality and less workforce turnover have been shared with our suppliers across the world and other companies operating in Bangladesh. As a result, a further six Ethical Model Factories in Bangladesh were set up. We've used these achievements to launch our revised ethical trading commitments in March 2010 – see page 47.

**Monitoring** We have 3,017\* General Merchandise and Food product and material suppliers on our SEDEX database and all have up-to-date assessments. We update the database on an ongoing basis and monitor current performance. In 2009, together with our suppliers, we completed and evaluated 2,133\* ethical audits.

In 2009 our suppliers undertook 11,839\* corrective actions (last year 4,953\*). We believe this increase results from better use of our SEDEX database and our Regional Compliance Managers work to help suppliers complete corrective actions.

\*Data based on calendar year.



71

Performance: **On plan**

**Extending our ethical trading assessments**

**Aim** Extend the scope of our ethical trading assessments to include other parts of our supply chain including our top 20 (by spend) non-merchandise suppliers by 2015. (New 2010 wording)

**Progress summary** We now have around 1,000 second and third tier suppliers on the SEDEX database.



72

Performance: **ACHIEVED**

**Confidential complaints**

**Aim** Trialling a confidential worker complaints mechanism for workers in 2007/08.

**Progress summary** Achieved in 2007 and promoted through our Supplier Exchange.

73

Performance: **On plan**

**Product information**

**Aim** Improving traceability for the principal raw materials used within our General Merchandise supply chain by 2015. (New 2010 wording)

**Progress summary** We used SAP software to develop an improved database which is being operated in

conjunction with SEDEX (Supplier Ethical Data Exchange) to manage General Merchandise supplier detail at factory level. Work is now underway to develop a new system to provide improved traceability on the principal raw materials used to make our General Merchandise products.

\*\*Assurance on statements and claims is provided by Ernst & Young (see page 48 for full details).

Introduction	p01 ←
Plan A Summary	p06 ←
<b>Performance</b>	↙
Governance	p40 →

**Responsible buying**

**74**  
**Performance:**  
**ACHIEVED**

**Supplier ranking\*\***

**Aim** Having introduced a ranking system for suppliers covering ethical trading we aim to use this information to continue to help improve performance.

**Progress summary** A system of monthly benchmarking of ethical trading performance of both Food and General Merchandise suppliers has been used throughout the year.

**75**  
**Performance:**  
**On plan**

**Buying guidelines\*\***

**Aim** Training all relevant employees on responsible buying as part of their development by 2012. (New 2010 wording)

**Progress summary** Having developed a responsible buying training course with Traidcraft in 2008/09, we conducted three further pilots to improve the content in 2009/10. This has now been incorporated within our training programmes as a half day course which will be offered to relevant employees during 2010/11.

**76**  
**Performance:**  
**ACHIEVED**

**Small suppliers**

**Aim** Increasing our use of small and small local suppliers by improving the understanding of our buying teams of the different needs of small producers by 2012.

**Progress summary** To access the innovation that can be provided by small suppliers (in addition to that from larger suppliers), we have actively sought and provided

extra support to a range of new small suppliers of speciality food and drink including confectionery, cheese, lamb, gluten-free products and some regional breweries.

We've joined the Scottish Food and Drink Federation to help us identify and work with small food producers in Scotland.

**Support for UK farmers**

**77**  
**Performance:**  
**On plan**

**Buying Pledges**

**Aim** Extending our Buying Pledge approach to other types of M&S food in consultation with our farmers by 2012.

**Progress summary** In 2009/10 we relaunched our Buying Pledge as the M&S Partner Payment Scheme with the aim of providing price stability and security in return for high quality raw materials with a clear point of difference. This covers milk as well as a range of speciality lamb.

**78**  
**Performance:**  
**ACHIEVED**

**Linking customers and producers**

**Aim** Connecting our customers to our suppliers by developing a website providing information on how and where UK foods are produced by 2012.

**Progress summary** We've continued to improve the Meet Your Farmers section of our website by increasing the number of farmers featured. We have also included M&S TV programmes on livestock, produce, flowers and wine production. In 2010/11 we plan to add the ability to trace some types of food back to its producer. **See more at:** [marksandspencer.tv](http://marksandspencer.tv)


**79**  
**Performance:**  
**Behind plan**

**Regional food sourcing**

**Aim** Doubling the amount of food we source regionally and improve the information we provide to customers by 2012.

**Progress summary** During 2009/10 we again expanded the range of regional food. For example, customers in the Republic of Ireland and Northern Ireland were offered Irish-produced apples, pumpkins, spring onions, brown onions and red onions for the first time.



Plan A performance   
Fair partner

Fairtrade

80

Performance:  
On plan

Fairtrade food\*\*

**Aim** Continuing to expand our ranges of Fairtrade food including converting all our jams/conserves, bagged sugar to Fairtrade and offering more Fairtrade fruit, wine and other products by 2012.

**Progress summary** In 2009/10 our Fairtrade food sales were up 55% against 2006/07. We increased our range to over 350 Fairtrade products including 10 lines of cut-flowers.



81

Performance:  
Behind plan

Fairtrade clothing\*\*

**Aim** Converting 20 million clothing garments including £5 plain t-shirts, women's strappy vests and Oxford shirts to Fairtrade cotton – equal to 10% of all M&S cotton use by 2012.

We estimate that our 2009/10 Fairtrade certified cotton usage was equivalent to around 2,100 tonnes or 2.5%<sup>†</sup> of all the cotton we used (2006/07: less than 1%).

**Progress summary** In 2009 M&S was the UK's largest retailer of Fairtrade certified cotton products with a market share of over 30%. In 2009/10 we sold 7.9 million Fairtrade certified cotton garments and Home products (2006/07: 0.5 million).

Fairtrade certified cotton products sold millions<sup>†</sup>

<sup>†</sup>Data excludes per una.



Support for suppliers

82

Performance:  
ACHIEVED

Supplier Exchange

**Aim** Launching a Supplier Exchange to drive best practices, stimulate innovation and help suppliers secure funds to develop more sustainable production techniques and invest in their workforces and local communities by 2012.

from 36 countries. As part of the upgrade to the site's content, we included new guidelines on water efficiency, wood sourcing, waste, bio-fuels, 'green' factories and social compliance. The Supplier Exchange was used to support ethical trading conferences (see commitment 70) as well as six UK environmental best practice meetings, and two supplier conferences – one in the UK and one in China.

**Progress summary** In 2009/10 the Supplier Exchange website was viewed nearly 30,000 times by suppliers

83

Performance:  
ACHIEVED

Supplier community investment

**Aim** Working with our suppliers via our Supplier Exchange to help them invest to improve livelihoods in vulnerable communities.

for over 100 physically disabled people in Sri Lanka and Bangladesh. In India, our suppliers helped a further 45 physically disabled people into employment and over 3,000 employees received disability awareness training.

**Progress summary** Our Marks & Start work experience programme has worked with social disability charity, Motivation to provide training and employment

Introduction	p01 ←
Plan A Summary	p06 ←
<b>Performance</b>	↙
Governance	p40 →

## Employee involvement

# 84

**Performance: ACHIEVED**

### Marks & Start\*\*

**Aim** Continuing to help disadvantaged groups like the disabled and homeless get into jobs via work placements in our stores, offices and suppliers' factories by 2012.

**Progress summary** Over 700 people in the UK and Republic of Ireland completed our Marks & Start programme run in partnership with DisabledGo, Business in the Community, Scottish



Business in the Community, Gingerbread and The Prince's Trust.

Since the start of the programme in 2004, 40% of those who completed their placements have gone on to find employment.

We recognise the best Marks & Start achievers through our annual Employee Volunteer Awards – and plan to maintain the programme at its current level in 2010/11.

# 85

**Performance: ACHIEVED**

### Plan A Champions

**Aim** Appointing and training Plan A Champions in all our stores and offices.

**Progress summary** We launched best practice guidance to give more structure to the role and help integrate Plan A into stores' activities. This included monthly reports on measurements covering carrier bag usage, clothes hanger recycling and energy

consumption that can be easily monitored and actions taken if required. We've also introduced regional Plan A Champions to help co-ordinate activities and to share best practice across the country.



## Engaging customers

# 86

**Performance: ACHIEVED**

### Customer campaigns

**Aim** Developing and launching initiatives on environmental and community issues by 2012.

**Progress summary** M&S customers, store and head office employees raised £2.8m for hundreds of charities across the country in only 125 days (May to September)

as part of M&S 125 Fundraising Challenge. An additional £250,000 was also raised for the Royal British Legion Poppy Appeal. We presented a Climate Change Quilt with messages supporting actions on climate change from customers in October 2010 and also helped raise funds for the Haiti Earthquake Appeal.

# 87

**Performance: ACHIEVED**

### Breakthrough Breast Cancer

**Aim** Maintaining our campaigns with Breakthrough Breast Cancer by 2012.

**Progress summary** During 2009/10 we've helped our customers and employees raise £2.1m for Breakthrough Breast Cancer by selling special products, pins and collections. Over nine years we've helped raise a total of £13.1m.



Our support, which represented 15% of Breakthrough Breast Cancer's 2009/10 revenues, helps to fund the Breakthrough Generations Study into the long-term causes of the disease.

We've also supported the Prostate Cancer charity for four years, in 2009/10, we helped to raise over £200,000 to part-fund a UK-wide helpline and plan to continue our support for both charities in 2010/11.

## Engaging franchise partners

# 88

**Performance: ACHIEVED**

### Franchise Exchange

**Aim** Launching a website for our franchise partners to inform them about Plan A and the activities that they could undertake in their own businesses.

**Progress summary** Following the launch of a Franchise Exchange website in 2007/08 we introduced a Marks & Spencer International Plan A strategy for our international businesses, their suppliers and their customers. Using the key elements of Plan A we've developed three

performance levels, which franchises can work to meet; Bronze, Silver and Gold. All franchise businesses have now met Bronze standard and six have also reached Silver level, which requires proof of improved performance. In 2009/10 we also held an international Plan A conference for the architects and designers who work on our stores around the world.



Plan A performance



Health and wellbeing

This is a detailed account of our performance against the 12 commitments on Health and wellbeing first published in 2007 and updated in March 2010. We've classified our performance against each commitment as either: behind plan/on-hold; on plan; or achieved as of end of March 2010. We've achieved 11 and the remaining commitment is on plan.

Providing healthier food

89

Performance: **ACHIEVED**

Healthier food\*\*

**Aim** We aim to maintain our position of offering at least 30% healthier food lines by 2012.

\*Excludes wines and celebration products.



**Progress summary** As of January 2010, healthier choice products made up 38% of our catalogue of food lines\*. We have redefined what we mean by healthier food and now include our Count on Us and Simply Fuller Longer diet ranges. In future we will provide updates when significant changes are made.

90

Performance: **ACHIEVED**

Labelling

**Aim** Introducing the use of nutritional 'traffic lights' to relevant food products.

SERVES 1 - HALF PACK PROVIDES				
CALS 000	SUGAR 0.0g	FAT 0.0g	SAT FAT 0.0g	SALT 0.00g
00%	0%	00%	00%	00%
OF YOUR GUIDELINE DAILY AMOUNT				

**Progress summary** In 2009/10 following a successful in-store trial, we introduced calorie labelling on price tickets in our cafés. We are now investigating a similar trial of calorie labelling for in-store bakeries and the best ways of communicating nutritional information for our other take-out food services.

91

Performance: **On plan**

Children's sweets\*\*

**Aim** Removing children's sweets from till points by 2012.



**Progress summary** We removed all confectionery (not just children's sweets) from 50% of our belted till points in 2009. By the end of 2011, we plan to remove all confectionery from all our belted till points.

92

Performance: **ACHIEVED**

Natural colours\*\*

**Aim** Using only natural colours in our children's sweets and cakes by the start of 2008.



**Progress summary** We removed artificial colours and flavouring from all our food and soft drinks production as of 1 April 2008.

93

Performance: **ACHIEVED**

Salt\*\*

**Aim** Making further reductions to the amount of salt in our foods by working to M&S targets many of which go beyond those set by the Food Standards Agency (FSA) by 2012.

**Progress summary** We meet 2010 FSA salt reduction targets on 91% of the food categories we sell including all 15 of those which are recognised as contributing high levels of salt to the diet and are priority areas for M&S. We have a very small number of products that don't meet the targets and are working to achieve these by the end of the year.

94

Performance: **ACHIEVED**

Omega 3 (salmon)

**Aim** Ensuring all our fresh salmon meets our new Lochmuir standards (enriched with omega-3) during 2007/08.

**Progress summary** All our conventional farmed salmon is now Lochmuir enriched with omega-3.



\*\*Assurance on statements and claims is provided by Ernst & Young (see page 48 for full details).

Introduction	p01 ←
Plan A Summary	p06 ←
<b>Performance</b>	<b>↙</b>
Governance	p40 →

95

**Performance:**  
**ACHIEVED**

**Natural enrichment**

**Aim** Developing agricultural projects to provide naturally enriched foods by 2012.

**Progress summary** We launched UK grown spinach in selenium enriched soil with a programme of more products for 2010/11. This is in addition to our existing Omega-3 enriched salmon, eggs and milk.

96

**Performance:**  
**ACHIEVED**

**Nutritional enrichment**

**Aim** Developing nutritionally enriched product choices within selected ranges by 2012.

**Progress summary** We have continued to develop the ranges of nutritionally enriched products launched in 2008/09.

**Encouraging healthier lifestyles**

97

**Performance:**  
**ACHIEVED**

**Healthy Eating Advisers**

**Aim** Introducing 1,500 Healthy Eating Advisers in our stores and extend this training to our food section employees by the start of 2010.

**Progress summary** Having introduced 1,500 Healthy Eating Assistants in our stores we extended this knowledge to store food teams in 2009.

98

**Performance:**  
**ACHIEVED**

**Health campaigns**

**Aim** Launching a calendar of health campaigns to support our healthier choice food products by 2012.

**Progress summary** We run a calendar of seasonal healthier food campaigns starting with a post-Christmas dieting promotion which this year was supported by the launch of our Simply Fuller Longer range. In January 2010, we relaunched our new health website. This can help our customers to calculate body mass index (BMI) and assess the quality of their diet.

In March 2010, we used the website to launch a monthly nutrition and health newsletter. We also produced health video clips for M&S TV and held a 'question and answer' session on the social networking site Facebook. We continued to feature a regular health page in the M&S Magazine and encouraged customers to email us at [nutrition@marks-and-spencer.com](mailto:nutrition@marks-and-spencer.com).

**See more at:** [marksandspencer.com/health](http://marksandspencer.com/health)

99

**Performance:**  
**ACHIEVED**

**Diet and health information\*\***

**Aim** Evaluating the most effective means of providing expert diet and health information to customers including; trialling in-store nutritionists and the provision of a nutrition customer careline by 2012.

**Progress summary** We have evaluated the most effective forms of communication and as a result, launched a calendar of health campaigns – see commitment 98 for more details.

100

**Performance:**  
**ACHIEVED**

**Lifestyle information\*\***

**Aim** Providing improved health and lifestyle information to our employees.

**Progress summary** We've launched a 'Your Wellbeing' website which in addition to information on healthier diets encourages employees to make pledges to improve their lifestyle supported by expert advice. This is supported by a regular 'Plan A way to health' newsletter. We held a Free Fruit Friday as part of our Plan A Week in October.

We include regular health features in our employee magazine and offer discounts on health clubs, footcare and dental insurance through our employee Extra's scheme.

Following a successful trial in staff catering, average calorie values will be displayed on the tariff and where possible on menu boards. These are designed to help colleagues make informed choices about what they eat.

# About this Report

**This is our seventh annual report covering social, environmental and ethical performance. Published in June 2010, it covers our financial year from April 2009 to March 2010.**

## Audience

Different audiences take an interest in our social, environmental and ethical performance. Some tell us they want technical data to make comparisons with other retailers, whilst others look for more general information. To make sure our report serves the needs of these varied audiences, as far as possible, we've tried to provide a balance of detailed data and more accessible information. The report has been written primarily for external stakeholders. We will also share the information it contains with employees and customers. More information on all our Plan A commitments can be seen at: [marksandspencer.com/plana](http://marksandspencer.com/plana)

## Report structure

The How We Do Business Report 2010 follows the structure of our 2009 Report to allow direct comparison with previous years. The first half contains senior management commentaries on our progress and challenges; the second half provides a systematic update against our 100 Plan A commitments, under the headings: Climate change; Waste; Natural resources; Fair partner; and Health and wellbeing. The Report also explains how we manage social, environmental and ethical matters through our How We Do Business Committee. Within this final governance section we provide some of the background to the revised Plan A commitments which we launched in March 2010 and list them in full. Progress on these revised commitments will be reported from 2011 onwards.

## Scope

This Report focuses primarily on our UK and Republic of Ireland business, which accounted for around 95% of our group revenue in 2009/10. The product data it contains relates to our stores in the UK, Republic of Ireland as well as Marks & Spencer products sold overseas; it excludes sales of branded food in selected stores. The Report does not contain operational information relating to M&S Money and UK M&S Simply Food stores operated under franchise.

## Key impacts

A wide range of social, environmental and ethical issues have an impact on our business, either directly or through our global supply chains. Consequently, we have to manage a continually evolving set of issues. Page 42 provides an overview of feedback we received from stakeholders as part of our independent assurance process in 2008 and 2009. This feedback was used to shape our revised Plan A commitments which were launched in March 2010.

## Report content and assurance

This Report provides a progress update against the 100 Plan A commitments first published in 2007 and amended in 2008 and 2009. In March 2010 we launched an additional series of 80 new commitments which we will report against in future years and 21 revisions to existing commitments which have been included in this Report. Revised commitments are 2, 3, 4, 6, 7, 10, 15, 26, 48, 50, 51, 55, 56, 57, 58, 61, 65, 66, 71, 73 and 75. To close-off commitments which have been achieved we have reverted back to the 2008 wording for 18 commitments: 9,12,14,17, 22, 31, 43, 44, 45, 52, 59, 62, 67, 74, 83, 85, 88 and 90. The Report also provides information on employees as part of the Fair partner summary section.

The Report's content was provided by M&S management. Data on energy, gas, water, wood, fish and delivery transport was provided by suppliers and collated and reviewed by M&S. Updates on the most important commitments have been independently assured by Ernst & Young and marked\*\* (see full details of their assurance statement on page 48). In order to prioritise our Plan A commitments, M&S management ranked all 100 in a matrix (see our 2009 HWDB Report), highlighting the importance of each one to M&S and also to our stakeholders. Through Ernst & Young, we asked key stakeholder groups to review our Climate change priorities in 2008 and Waste, Natural resources, Fair partner and Health and wellbeing priorities in 2009. This feedback has been used to ensure that the most important commitments are covered by independent assurance.

## Data

The relevance of data and measurements included in this report has been reviewed at least twice over the reporting year by M&S management. There were no significant structural changes to our business during 2009/10 although last year's (2008/09) health and safety data has been restated due to an error in calculation. Most of the data and statements in this Report relates the financial years: 2006/07 (the baseline year prior to Plan A) and 2009/10. To ensure consistency we have included some calendar year data which has already been published, for example, in our annual report to the Ethical Trading Initiative. This data is marked with an asterisk\*. Where we refer to significant events which occurred after the end of the 2009/10 financial year, we have quoted a date. Historical carbon emissions under commitments 1 (Carbon neutral) and 4 (Business travel) have been restated in compliance with the most recent UK Greenhouse Gas Reporting guidance.

## Report technical standards

To provide a common point of reference, the Global Reporting Initiative's (GRI) third generation G3 framework has been used as a checklist. As the Report is mainly based around our Plan A commitments it has been prepared in accordance with the level C of GRI. GRI G3 references can be found on the inside back cover, with some additional GRI information on governance, financial performance and employment data published in our 2010 Annual Report.

The Report also meets retail industry best practice set out in the DEFRA environmental reporting guidelines for UK businesses and conversion factors used to measure CO<sub>2</sub> follow DEFRA/ DECC guidelines published in September 2009.

## Legal compliance

We had no environmental prosecutions or work related fatalities in our business in 2009/10.

## M&S Annual Reports

Our 2010 Annual Report contains a comprehensive review of our financial performance and governance. It is published online, along with this Report. Both can also be downloaded in PDF, large font and sound versions at

[marksandspencer.com/thecompany](http://marksandspencer.com/thecompany)

# How We Do Business

Introduction	p01	←
Plan A Summary	p06	←
Performance	p19	←
Governance		↙

**We do business in line with our values – Quality, Value, Service, Innovation and Trust – and recognise our responsibilities to customers, employees, partners, suppliers, local communities and the environment.**

## Managing How We Do Business

Our How We Do Business Committee is chaired by Chairman Sir Stuart Rose who will hand over to Marc Bolland during 2010. Directors and senior managers who hold direct responsibility for key aspects of our social, environmental and ethical performance sit on the Committee to provide leadership and drive the implementation of Plan A in line with stakeholder expectations. The committee also ensures that social, environmental and ethical issues are integrated into our everyday activities. The Chair of the Committee briefs the full Board at least once a year.

During 2009/10 the Committee met 11 times, to review the implementation of our Plan A commitments. Its work is also supported by Richard Gillies, the Director of Plan A, Corporate Social Responsibility (CSR) and Sustainable Business with a small team of social, environmental and ethical specialists. The team focuses on the development of policies and solutions, stakeholder relationships and the management of risks.

### Integrating Plan A

The Director of Plan A, CSR and Sustainable Business oversees the implementation, budget management and co-ordination of Plan A. Our Food, General Merchandise and store functions have Plan A managers and Plan A Champions co-ordinate action across our stores and offices. Plan A objectives also form part of many employees' performance targets including the Management Board (see 2010 Annual Report for more details).

## How We Do Business Committee as of May 2010

Sir Stuart Rose	Chairman and Chair of Committee
Steven Sharp	Executive Director, Marketing
Richard Gillies	Director of Plan A
Dominic Fry	Director of Communications
Tanith Dodge	Director of Human Resources
Steve Rowe	Director of Retail and M&S Direct
Clem Constantine	Director of Property and Store Development
Heather MacRae	Corporate Governance
Krishan Hundal	Head of Technology, General Merchandise
Paul Willgoss	Head of Technology, Food Division
Mike Barry	Head of Sustainable Business
Hamish Platt	Head of Finance for Food Group and Plan A
Sacha Berendji	Executive Assistant to Marc Bolland
Adam Elman	Head of Delivery – Plan A (and Secretary of Committee)

## Managing risks

The Board reviews the Group Risk Profile every six months and the Management Board monitors progress against agreed actions at least four times a year. Risks are assessed in a consistent manner across the Company using both management (top down) and operational (bottom up) approaches. Further information about our Governance systems and Board committee membership is included in our 2010 Annual Report.

### Certified international social, environmental and ethical standards

In line with most major retailers, we use internally developed systems and standards to keep pace with a fast-moving trading environment. To provide additional assurance to our customers, however, we've adopted a wide range of independent sustainability standards for M&S products including the labelling of packaging, animal welfare, sustainable fish, sustainable wood, sustainable palm oil and energy efficiency ratings. We have also adopted the Ethical Trading Initiative base code for supply chain management. We revise our Code of Ethics regularly and require senior managers to formally recognise them. Any breaches are reported to the Audit Committee.

### Listening and taking action

The views of our stakeholders – customers, shareholders, employees and suppliers – guide our policies. We monitor their views formally and also hold regular discussions with the UK and Republic of Ireland governments, regulators, community partners, trade associations and environmental, human rights and animal welfare groups. A summary of stakeholder feedback and our responses is included on page 42 of this Report.

# Listening and taking action

## What stakeholders said about Plan A

To ensure that Plan A remains relevant we listen to our stakeholders. In preparation for the 2010 update of Plan A and as part of their assurance process we commissioned Ernst & Young to gather an impartial feedback on the most important sustainability issues. This feedback was also used to prioritise assurance. The stakeholders were asked to comment on;

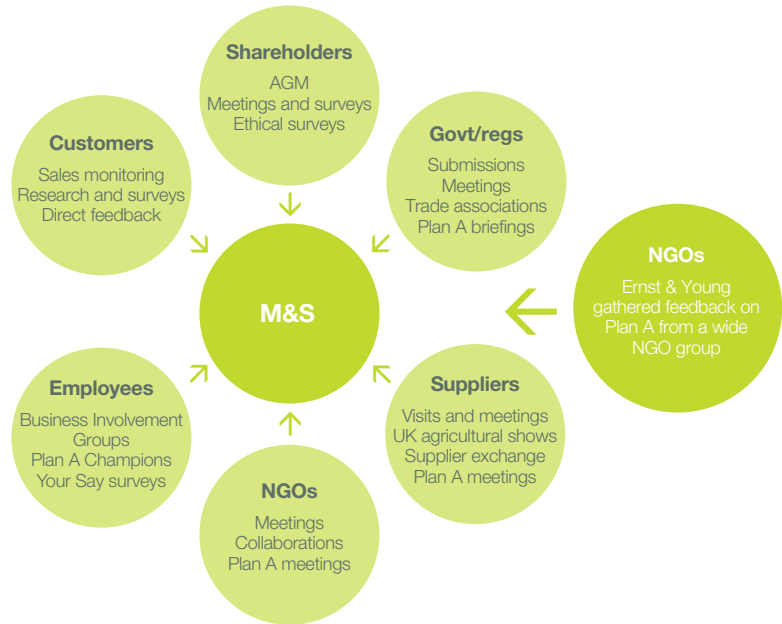
1. Which existing Plan A commitments were most important
2. Whether there were any omissions; and if so
3. How important were the omitted issues compared to existing Plan A commitments.

The table below shows what we've understood from this feedback and what we've done about it.

We asked...	What they told us about Plan A	So this is what we did
<b>On Plan A generally:</b> Business in the Community Forum for the Future Oxfam WWF	<ul style="list-style-type: none"> <li>– Plan A addresses the right issues but needs to be kept up to date;</li> <li>– M&amp;S needs to do more to involve customers and suppliers; and</li> <li>– Plan A should provide financial evidence demonstrating the 'business case'.</li> </ul>	<ul style="list-style-type: none"> <li>– launched an updated Plan A in March 2010;</li> <li>– Plan A now includes a new section on involving our customers and more commitments on working with suppliers; and</li> <li>– we have committed to report on the financial business case for Plan A by 2011.</li> </ul>
<b>On Climate change (in 2008):</b> Business in the Community Forum for the Future Carbon Trust Oxfam WWF	<ul style="list-style-type: none"> <li>– achieving improvements in energy efficiency in our own operations is our most important task;</li> <li>– they were disappointed with some of our targets and performance (notably energy efficiency, refrigeration and business travel); and</li> <li>– they wanted to see more public lobbying in support of Government action on climate change.</li> </ul>	<ul style="list-style-type: none"> <li>– we have continued to improve energy efficiency and were certified to the Carbon Trust Standard in 2009;</li> <li>– we set bolder targets and have already made significant progress on refrigeration; and</li> <li>– we launched an online Climate Change Quilt for customers to show support for a political agreement at Copenhagen.</li> </ul>
<b>On Waste (in 2009):</b> Business in the Community Forum for the Future INCPEN WRAP WWF	<ul style="list-style-type: none"> <li>– Plan A should take a more joined-up approach to carbon and waste (product life cycle);</li> <li>– M&amp;S should help to provide better recycling services for customers;</li> <li>– more action is required to reduce food waste, particularly in the supply chain; and</li> <li>– glass should be included in packaging targets.</li> </ul>	<ul style="list-style-type: none"> <li>– many of our commitments on waste now link across to carbon (Climate change);</li> <li>– Plan A now includes a commitment to further improve clothing and packaging recycling;</li> <li>– reducing waste is a key component in our Food Supplier Sustainability Framework; and</li> <li>– actions on glass are now included in our revised commitments.</li> </ul>
<b>On Natural resources (in 2009):</b> Business in the Community Forum for the Future Greenpeace Rainforest Alliance WWF	<ul style="list-style-type: none"> <li>– targets should be introduced for sustainable products;</li> <li>– Plan A should aim to improve the sustainability of a wider range of food raw materials;</li> <li>– the commitment on sustainable wild fish should be extended to farmed fish as well;</li> <li>– more quantified actions on M&amp;S farm standards and water are required;</li> <li>– targets on pesticides should be more demanding; and</li> <li>– it is important to improve raw material traceability.</li> </ul>	<ul style="list-style-type: none"> <li>– Plan A now includes a commitment for all M&amp;S products to have at least one Plan A quality;</li> <li>– we've introduced sustainability commitments across a wider range of raw materials e.g. coffee, cocoa and beef;</li> <li>– introduced a new commitment on farmed fish;</li> <li>– extended our existing commitments on farming and water;</li> <li>– Plan A now includes new more ambitious targets on pesticides; and</li> <li>– we've introduced new commitments on improved raw material traceability.</li> </ul>
<b>On Fair partner (in 2009):</b> Corporate Citizenship Ethical Trading Initiative Forum for the Future Oxfam	<ul style="list-style-type: none"> <li>– supply chain working conditions is M&amp;S's most important Fair partner issue – in particular paying a 'living' wage;</li> <li>– ensure and demonstrate that buyers support ethical trading; and</li> <li>– Buying Pledges should extend beyond the price paid for raw materials.</li> </ul>	<ul style="list-style-type: none"> <li>– Plan A now includes a commitment to pay a 'living' wage to people working in our clothing factories in developing countries;</li> <li>– we will continue to develop our training programme; and</li> <li>– revisions to Plan A are intended to offer broader support to UK and the Republic of Ireland food production.</li> </ul>
<b>On Health and wellbeing (in 2009):</b> British Nutrition Foundation Consumer Focus Food Standards Agency Forum for the Future Sustainable Development Commission	<ul style="list-style-type: none"> <li>– M&amp;S is already addressing the most important issues of reducing salt, using good nutritional labelling and promoting healthier food;</li> <li>– Plan A should contain commitments on reducing levels of saturated fats and providing nutritional labelling on food served in cafés; and</li> <li>– better communication on portion sizes is required.</li> </ul>	<ul style="list-style-type: none"> <li>– we'll continue to address these issues;</li> <li>– new Plan A commitments includes actions on reducing saturated fats and labelling of food in cafés; and</li> <li>– Plan A includes a new commitment to work in partnership to improve on-pack portion advice.</li> </ul>

Introduction	p01	←
Plan A Summary	p06	←
Performance	p19	←
Governance		↙

In 2008 and 2009 we asked Ernst & Young to gather impartial feedback from representatives of non-governmental organisations (NGOs) about Plan A. As well as prioritising assurance, these views were used to shape our update to Plan A for 2010–2015. The results of this feedback are summarised on the facing page.



## Viewpoint from Forum for the Future

by Jonathon Porritt



Changing business practices around sustainability can take a long time: investments play out over many years; staff have to be trained and incentive schemes introduced; expectations have to be managed, and reputation assiduously protected. Whilst there are often a few ‘quick wins’ to be had, it takes time to reap the benefits of any comprehensive change programme.

Plan A had that sense of a journey built into it right from the start, and the graphic on page 3 demonstrates the extent of what’s still required for M&S to become a genuinely sustainable business. If you know where you are headed, it’s easier to stick to your guns even through a severe economic recession. And that’s what M&S has done. But it makes it all the more important to be very focused on the business benefits that a Plan of this kind can secure – in this case, a £50m positive contribution to M&S profits.

Forum for the Future has worked closely with M&S on Plan A from the start, and has seen just how different this particular sustainability journey is. Though M&S’s Environment and Corporate Responsibility specialists are still at the heart of Plan A, the high-level How We Do Business Committee has driven the Plan through every aspect of the Company. All senior directors now have a Plan A Key Performance Indicator in their objectives and bonus arrangements. 62 of the original 100 commitments have already been met, and good progress made

on some of the actions that were always going to require the greatest stretch – becoming carbon neutral by 2012, for instance.

But there’s an even bigger test to come in terms of one of the new Pillars that has been introduced: involving customers in Plan A. Though many M&S customers will already be aware of Plan A (particularly through the clothes recycling and plastic bag initiatives), they haven’t yet had a chance to combine forces in terms of reducing their own impacts. That’s going to be ‘the next frontier’ in terms of retailers rising to the full challenge of sustainability, and it’s encouraging to see M&S starting to flex its muscles in that area as well.

M&S has now committed itself to becoming the world’s most sustainable major retailer by 2015. This goal has not been set lightly. There’s a lot of risk associated with big ambitions of this kind – especially as it’s unlikely that the rest of the world’s retailers will just sit back and let M&S get on with it! For all today’s increased awareness about climate change, food security, obesity, rising energy and commodity prices, and a host of ‘wicked’ social and economic issues, there are still very few companies that have set out systematically to respond to that ‘convergence of crises’. For most of them, the basic business model remains untouched, with a continuing reliance on relatively superficial environmental and corporate responsibility programmes.

The state of the world and its people demands more of the business community in terms of commitment and consistent leadership. In that context, M&S is already seen as a role model by many other companies today.

**Jonathon Porritt**  
 Founder Director,  
 Forum for the Future

# Plan A 2010-2015

## New commitments structure

This list is a full list of the 100 Plan A commitments first published in 2007 and the additional 80 new commitments launched in March 2010. We will report on these in next year's How We Do Business Report.

### Involve our customers in Plan A

#### Objective 1

Aim for all M&S products to have at least one Plan A quality by 2020 (50% by 2015) and help our customers identify and buy these products

- 1.1 Develop a definition of a Plan A quality in consultation with key stakeholders by the end of 2010.
- 1.2 Have at least one Plan A quality in all our M&S General Merchandise and Food products by 2020 – with 50% of our products having at least one Plan A quality by 2015.
- 1.3 Develop mechanisms to help our customers identify products with Plan A qualities in-store and online to encourage their purchase.
- 1.4 Extend our Meet Your Producer website linking products with producers, to include overseas suppliers, including wine suppliers, by 2015.
- 1.5 (Was commitment 78) Connecting our customers to our suppliers by developing a website providing information on how and where UK foods are produced by 2012. **ACHIEVED**

#### Objective 2

Help our customers make a difference to the social and environmental causes that matter to them

- 2.1 Support and facilitate annual fundraising activities in our stores to support local charities.
- 2.2 Use a comprehensive programme of cause related marketing to raise money for charity partners and donate unsold stock and surplus equipment where feasible and safe to them.
- 2.3 (Was commitment 84) Continuing to help disadvantaged groups like the disabled and homeless get jobs via work placements in our stores, offices and suppliers' factories. **ACHIEVED**
- 2.4 (Was commitment 86) Developing and launching initiatives on environmental and international community issues by 2012. **ACHIEVED**
- 2.5 (Was commitment 87) Maintaining our campaign with Breakthrough Breast Cancer. **ACHIEVED**

#### Objective 3

Help our customers live a more sustainable life

- 3.1 Help one million customers to develop personal sustainability goals via a new My Plan A website by 2015 and three million by 2020.
- 3.2 Run a continuous programme of Plan A marketing communications, to encourage customers to take action.
- 3.3 Launch a Your Green Idea £100,000 prize to encourage customers to get involved in Plan A by identifying the best way to make our business more sustainable.

### Make Plan A How We Do Business

#### Objective 4

Engage our employees in Plan A

- 4.1 Give all M&S employees a free energy monitor by the end of 2010 to help them understand their energy use and reduce the carbon footprint of their homes.
- 4.2 Offer free home insulation in 2010 to eligible M&S employees to help reduce the carbon footprint of their homes.
- 4.3 Provide one day's paid time off for all employees to participate in a Plan A initiative or charity event as part of an overall employee engagement programme.
- 4.4 Achieve at least 90% of our Customer Assistants at the required levels of performance.
- 4.5 Achieve a positive employee feedback score of at least 80% on M&S communications in our annual employee survey.
- 4.6 Achieve a response rate of at least 85% in our annual employee survey with overall positive engagement and commitment scores, respectively, of at least 70%.
- 4.7 Achieve a positive employee feedback score of at least 70% on 'intention to stay 12 months' in our annual employee survey.
- 4.8 Report on an extended range of diversity measurements including senior management age, gender and ethnicity by 2010.
- 4.9 All stores and offices to actively report on health and safety incidents through clear policies and increased training and awareness by 2010.
- 4.10 Maintain certification of over 5,000 first-aiders in our stores and offices in the UK and ROI for the benefit of both our customers and staff.
- 4.11 (Was commitment 75) Training all relevant employees on responsible buying as part of their personal development by 2012. **NEW 2010 WORDING**
- 4.12 (Was commitment 85) Appoint and train Plan A Champions in all our stores and offices by 2012. **ACHIEVED**
- 4.13 (Was commitment 100) Providing improved health and lifestyle information to our employees, including the launch of a purpose-built web portal by 2012. **ACHIEVED**

#### Objective 5

Integrate Plan A into our systems and processes

- 5.1 Develop and report on the financial business case for Plan A by 2011.
- 5.2 Introduce an internal price of carbon by 2011 to help decision-makers identify the true climate change cost of our activities and likely future cost impacts due to legislation, taxes or rising energy prices.
- 5.3 Include the achievement of Plan A commitments in the assessment and remuneration of M&S Management Board members by 2010.
- 5.4 The Trustees of the Marks and Spencer Pension Scheme commit to improving the oversight of the Environmental, Social and Governance policies of the companies in which it invests. The Trustees will also target becoming a signatory to the United Nations' Principles of Responsible Investment by 2011.
- 5.5 Integrate Plan A considerations by 2011 into all aspects of our Business Foundation Programme, which is reviewing and updating all key processes and systems across the business.

#### Objective 6

Build Plan A into every aspect of our construction programme

- 6.1 Open two new Sustainable Learning Stores each year to support continuous improvement.
- 6.2 Conduct a review of likely impacts of climate change on our estate by 2011.
- 6.3 Introduce biodiversity audits and actions plans for major store building projects by 2011.
- 6.4 Introduce a system for the continuous evaluation of the sustainability performance of our new stores and major developments, starting in 2011.
- 6.5 Introduced Carbon Managers for major construction projects by 2010.
- 6.6 Introduce a whole life costing model for building project financial evaluation by 2011.
- 6.7 (Was commitment 6) Targeting all new stores and warehouses to achieve BREEAM 'excellent' ratings and all other stores to be assessed against the BREEAM rating system by 2012.
- 6.8 (Was commitment 9) Opening 'green' concept stores in Pollok, Galashiels and Bournemouth in 2007. **ACHIEVED**

#### Objective 7

Engage our Business partners in Plan A

- 7.1 Conduct a review by 2010 with M&S franchise partners to incorporate Plan A targets in their operations.
- 7.2 Make further improvements in the traceability and transparency of food by completing the roll-out of our Field to Fork and TRAK traceability systems, for produce and meat raw materials respectively, by 2015.
- 7.3 Work with all M&S food suppliers to implement a Gold/Silver/Bronze sustainability benchmarking standard to improve ethical and environmental performance. By 2015, 100% will be engaged and 25% by turnover will be at the Gold level.
- 7.4 Require our top 100 clothing factories to install more efficient lighting, improved insulation, and temperature controls, to reduce their energy usage by an estimated 10% by 2015.
- 7.5 (Was commitment 48) Engaging our producers of fresh meat, dairy produce and flowers in the M&S Sustainable Agriculture Programme by 2012. By 2015 we will have engaged in the Programme farmers producing agricultural raw materials for our food. **NEW 2010 WORDING**
- 7.6 (Was commitment 73) Improving traceability for the principal raw materials used within our General Merchandise supply chain by 2015. **NEW 2010 WORDING**
- 7.7 (Was commitment 74) Introducing a ranking system for suppliers covering ethical trading performance by the end of 2008. **ACHIEVED**
- 7.8 (Was commitment 82) Launching a Supplier Exchange to drive best practices, stimulate innovation and help suppliers secure funds to develop more sustainable production techniques and invest in their workforces and local communities by 2012. **ACHIEVED**
- 7.9 (Was commitment 88) Launching a website for our franchise partners to inform them about Plan A and the activities that they could undertake in their own businesses by 2012. **ACHIEVED**

Introduction	p01	←
Plan A Summary	p06	←
Performance	p19	←
<b>Governance</b>		↙

## Objective 8

### Create a culture of innovation on sustainability

**8.1** Launch a Sustainability Innovation fund in 2010 with £50m funding to be spent over the next five years.

**8.2** Support the development of three Model Eco Dye houses by 2012, identify best practices and roll out to our supply chain.

**8.3** Conduct a large-scale trial of dual fuel (gas/diesel) in our transport fleet by 2012 and trial the use of hydrogen fuel cells for forklift trucks by 2012.

**8.4** Work with external partners to identify the characteristics of a sustainable retail business by 2011.

**8.5** Undertake research with M&S Money on the provision of sustainable financial products and services by 2012.

## Extend our five pillars

### Climate change

## Objective 9

### Help our customers cut their carbon footprint

**9.1** Launch at least six projects by 2012 which provide a 'step change' in reducing carbon emissions across key M&S Food product ranges.

**9.2** Use the most environmentally efficient forms of packaging systems throughout the supply chain to help reduce the overall carbon footprint of packaging and products by 2015.

**9.3** Ensure that by 2015 at least 90% of our household electrical products meet a credible energy efficiency standard and improve the energy efficiency of the most energy intensive products by at least 25%.

**9.4** (Was commitment 25) Supporting the work of the Carbon Trust to develop a carbon labelling scheme for consumer products and services by 2012. **ACHIEVED**

**9.5** (Was commitment 26) Develop a low carbon products and services business, including energy and insulation, by 2010. **NEW 2010 WORDING**

**9.6** (Was commitment 27) Launching campaigns with the WWF and National Federation of Women's Institutes (in 2008) – to help our customers and employees understand their carbon footprint and how to reduce it. **ACHIEVED**

**9.7** (Was commitment 28) Working with the Climate Group on a major educational campaign in 2007 encouraging people to wash clothes at 30°C to cut energy use and CO<sub>2</sub> emissions. **ACHIEVED**

**9.8** (Was commitment 29) Progressively introducing facilities to encourage the use of public transport and cycling for both customers and employees where appropriate by 2012. **ACHIEVED**

## Objective 10

### Reduce our operational carbon emissions by 35% and make our operations carbon neutral

**10.1** Review energy usage in M&S data centres by 2011 and develop a plan to improve energy efficiency.

**10.2** Review and improve M&S video conferencing facilities by 2011 to reduce unnecessary business travel.

**10.3** Aim to transport 50% of International General Merchandise products directly to their retail destination in 2011/12 and 80% in 2013/14 rather than routing through the UK.

**10.4** (Was commitment 1) Aiming to make all our UK and Republic of Ireland operations (stores, offices, warehouses, business travel and logistics) carbon neutral by 2012.

**10.5** (Was commitment 2) Reduce store, office and warehouse energy usage by 25% per sq ft by 2012 and by 35% per sq ft by 2015. **NEW 2010 WORDING**

**10.6** (Was commitment 3) Achieving a 20% improvement in fuel efficiency in our deliveries to stores by 2012 and 35% by 2015. **NEW 2010 WORDING**

**10.7** (Was commitment 4) Reduce business flights by an average of 20% per employee by 2013. **NEW 2010 WORDING**

**10.8** (Was commitment 5) Having introduced a 'green' company car policy we aim to continue to reduce CO<sub>2</sub> emissions towards 152 grams CO<sub>2</sub> per km by 2012. **ACHIEVED**

**10.9** (Was commitment 7) Maintaining our commitment to procure 100% 'green' electricity by 2012 and improve the percentage of small-scale sources we use. **NEW 2010 WORDING**

**10.10** (Was commitment 10) Installing and assessing on-site renewable energy generation in at least five stores by 2012. **NEW 2010 WORDING**

**10.11** (Was commitment 11) Conducting trials and move towards the use of 50% bio-diesel in our lorries as sustainable sources become available by 2012. **ON HOLD PENDING SUSTAINABLE SUPPLIES**

**10.12** (Was commitment 12) Introducing innovative new transport technologies and set further targets as these become proven by 2012. **ACHIEVED**

**10.13** (Was commitment 13) Progressively converting delivery fleets to cleaner EURO IV and V standard engines by 2012.

**10.14** (Was commitment 14) Having contributed towards the development of the Government's Quality Assurance Scheme we will continue to work with key stakeholders to develop our own policy on carbon offsetting by 2012. **ACHIEVED**

**10.15** (Was commitment 15) Reducing store refrigeration gas carbon emissions by 50% by 2015. Using CO<sub>2</sub> systems in all new store refrigeration installations from 2010, replace HCFCs by 2014 and HFCs by 2030. **NEW 2010 WORDING**

## Objective 11

### Help our suppliers cut their carbon footprint

**11.1** Conduct a climate change risk assessment across all key parts of the M&S supply chain and where required, develop mitigation, resilience and adaptation plans by 2011.

**11.2** Work with food suppliers to ensure that all factories have an environmental action plan, so that by 2015, 25% of M&S Food (by turnover) will be produced by factories that have improved energy efficiency by at least 20%.

**11.3** (Was commitment 8) Source more renewable electricity from a wide range of technologies operated by small-scale generators.

**11.4** (Was commitment 18) Working with our suppliers to understand how we can improve the efficiency of their deliveries to our distribution centres, including increasing the use of rail transport by 2012. **ACHIEVED**

**11.5** (Was commitment 19) Working with The Carbon Trust we will identify 'carbon hotspots' in the food supply chain in 2007 and set targets to reduce CO<sub>2</sub> emissions. **ACHIEVED**

**11.6** (Was commitment 20) Investigating and minimising our use of airfreight whilst balancing the need to trade with developing countries and provide nutritional choice. **ACHIEVED**

**11.7** (Was commitment 21) Mobilising our key suppliers via our Supplier Exchange to significantly reduce their CO<sub>2</sub> emissions by 2012. **ACHIEVED**

**11.8** (Was commitment 22) Supporting the development of 'green' factories with our suppliers by 2012. **ACHIEVED**

**11.9** (Was commitment 23) Undertaking research to understand the carbon balance associated with the production of agricultural raw materials by 2012. **ACHIEVED**

**11.10** (Was commitment 24) Labelling all airfreighted food products within 12 months. **ACHIEVED**

## Extend our five pillars

### Waste

## Objective 12

### Create partnerships to help our customers reuse or recycle all our products and packaging

**12.1** Collect at least 70% of the clothing hangers we use and reuse at least 85% of these by 2012.

**12.2** Help our customers to recycle 20 million items of clothing each year by 2015.

**12.3** Work in partnership to help improve national levels of packaging recycling. (e.g. Recycle Bank, local authorities partners etc).

**12.4** Reduce Home delivery packaging by 30% in weight by 2015.

**12.5** Simplify the number of packaging materials we use and maximise the use of recycled content where this is carbon efficient by 2015.

**12.6** (Was commitment 37) Reducing the weight of non-glass packaging by 25% by 2012.

**12.7** (Was commitment 38) Increasing the amount of packaging made from sustainable raw materials such as sustainable crops, agricultural waste and FSC wood pulp by 2012. **ACHIEVED**

# Plan A 2010-2015

## New commitments' structure

**12.8** (Was commitment 39) Ensuring that by 2012 all packaging can be easily recycled or composted accepting that in some cases this may require the use of heavier materials. **ACHIEVED**

**12.9** (Was commitment 40) Labelling all our packaging with the WRAP and Recycle Now symbols by 2012. **ACHIEVED**

**12.10** (Was commitment 41) Continuing to work with WRAP in order to achieve the targets to reduce packaging and food waste contained in the Courtald Commitment between 2008 and 2010. **ACHIEVED**

**12.11** (Was commitment 43) Extending hanger recycling with a customer awareness campaign to build on the 50 million we currently recycle and reuse each year by 2012. **ACHIEVED**

**12.12** (Was commitment 44) Introducing a range of recycling services for our customers including a project for used clothing by 2012. **ACHIEVED**

**12.13** (Was commitment 45) Reducing carrier bag use by 33% by 2010 including launching a No to Bags campaign. **ACHIEVED**

**12.14** (Was commitment 47) Having reduced the overall environmental impact of all our carrier bags by 83% since 2006, along with other major retailers, we have committed to reduce the total number of bags used by 50% by the end of May 2009 as part of a revised Carrier Agreement with the UK Government. **ACHIEVED**

### Objective 13

Send no operational and construction waste to landfill and reduce our operational waste by 25% and construction waste by 50%

**13.1** Reduce store unsold Food waste and General Merchandise transit packaging waste by 25% by 2015.

**13.2** Report on the carbon footprint of our waste and achieve a position of at least carbon neutral disposal by 2012.

**13.3** Reduce construction waste generated by 50% per £100,000 project by 2015.

**13.4** Reduce the use of printer paper across our stores and offices by 25% by 2012, including upgrading M&S head office printing technology to improve efficiency and reduce waste.

**13.5** (Was commitment 30) Aiming to ensure that M&S operations in the UK and Republic of Ireland (stores, offices and warehouses) will send no waste to landfill by 2012.

**13.6** (Was commitment 31) Setting targets over the next 12 (by 2008) months to reduce food waste from our stores and distribution centres. **ACHIEVED**

**13.7** (Was commitment 32) Sending all remaining food waste to some form of recycling including composting and anaerobic digestion by 2012.

**13.8** (Was commitment 33) Sending no waste to landfill from M&S store construction programmes by 2012.

**13.9** (Was commitment 34) Working with WRAP (Waste and Resources Action Programme) to increase the amount of recycled materials used in the construction and fit-out of our stores. **ACHIEVED**

**13.10** (Was commitment 35) – Trialling closed loop recycling for packaging in Café Revive over the next 12 months (by 2008). **ACHIEVED**

### Objective 14

Help our suppliers to reduce waste and send no waste to landfill

**14.1** Minimise write-offs of food packaging stocks.

**14.2** Work with M&S Food suppliers to reduce waste to landfill, so that by 2015, 25% of M&S Food (by turnover) is produced in factories that send no waste to landfill.

### Extend our five pillars

#### Natural resources

### Objective 15

Ensure efficient use of natural resources in our operations

**15.1** (Was commitment 36) Improving our use of recycled and recyclable materials in consumable items used in our stores and offices by 2012. **ACHIEVED**

**15.2** (Was commitment 65) Reducing water usage by 20% for existing stores, offices and warehouses by 2012 and by 25% by 2015. From 2010, make our new stores 35% more water efficient. **NEW 2010 WORDING**

**15.3** (Was commitment 67) Setting sustainable raw material standards for store construction and equipment by 2012. **ACHIEVED**

### Objective 16

Reduce the impact on the natural resources used to make our products

**16.1** Work with M&S Food factories to improve water monitoring and efficiency by 2015.

**16.2** All M&S farmed fish and fish feed to come from the most sustainable sources available by 2015.

**16.3** Update our chemical and environmental policy for dye houses, fabric printers, laundries and tanneries to include water management practices by 2011.

**16.4** Continue to work with M&S Food suppliers and specialists to monitor and further improve animal health and welfare standards using the M&S TRAK system.

**16.5** Develop and source M&S Food board packaging by 2012 from an M&S model forest programme.

**16.6** Extend our animal testing fixed cut-off date to the cleaning products we use in our stores and offices by 2012.

**16.7** (Was commitment 42) Launching a range of bin bags made from recycled polythene collected from M&S distribution centres by 2012. **ACHIEVED**

**16.8** (Was commitment 46) Making our remaining carrier bags out of recycled polythene by 2008/09. **ACHIEVED**

**16.9** (Was commitment 49) Tripling our sales of organic food in the UK and Republic of Ireland by 2012.

**16.10** (Was commitment 50) Work in partnership with PAN UK to develop plans to phase-out additional hazardous chemicals in food production based on assessments of operator safety and environmental impact by 2012. **NEW 2010 WORDING**

**16.11** (Was commitment 51) Work towards M&S fruit, vegetables and salads being 75% pesticide residue-free by 2015 and 100% pesticide residue-free by 2020. **NEW 2010 WORDING**

**16.12** (Was commitment 52) Launching a Pesticide Residue Reduction Network with our suppliers by 2012. **ACHIEVED**

**16.13** (Was commitment 53) Maintaining our non-GM M&S Food policy.

**16.14** (Was commitment 54) Reducing the environmental impact of the textiles we sell throughout our supply chain by 2012. **ACHIEVED**

**16.15** (Was commitment 55) Procure 25% of cotton from sustainable sources by 2015 and 50% by 2020. **NEW 2010 WORDING**

**16.16** (Was commitment 56) Source six vulnerable raw materials from sources that do not contribute to deforestation by 2015 (palm oil, soy, cocoa, beef, leather and coffee). **NEW 2010 WORDING**

**16.17** (Was commitment 57) Working with the Rainforest Alliance to ensure that by 2012 all of our wood is sourced responsibly, which means that it's either 'FSC-certified', 'recycled', or from sources 'that otherwise protect forests and communities'. **NEW 2010 WORDING**

**16.18** (Was commitment 58) By 2012, all of our wild fish will come from the most sustainable sources available such as MSC. Where MSC certified sources are not available, we are working with WWF to ensure that all our other fisheries have sustainable practices in place that respect the natural environment. **NEW 2010 WORDING**

**16.19** (Was commitment 59) Further improving our auditing system for dye houses to ensure compliance with our sector leading environmental and health and safety standards by 2012. **ACHIEVED**

**16.20** (Was commitment 60) Using recycled plastic (e.g. used bottles) to make polyester, rather than using oil. Make ranges of men's, women's and children's polyester fleeces from recycled plastic within a year. Extend to other polyester ranges such as trousers, suits and furniture 'fill' by 2012. **ACHIEVED**

**16.21** (Was commitment 61) Work in partnership with the RSPCA to develop a tailored approach to animal welfare in our General Merchandise raw material supply chains by 2012. **NEW 2010 WORDING**

**16.22** (Was commitment 62) Launching a fixed cut off date commitment for all our beauty products. **ACHIEVED**

**16.23** (Was commitment 63) Converting all our whole fresh turkey, geese and duck; and fresh pork products to free-range by 2012.

**16.24** (Was commitment 64) Further improve stocking densities for our welfare award winning Oakham Chicken by 2012. **ACHIEVED**

**16.25** (Was commitment 66) Working with our suppliers to improve the efficiency of water use during the production of raw materials and products by 2012. **NEW 2010 WORDING**

Introduction	p01	←
Plan A Summary	p06	←
Performance	p19	←
Governance		↙

## Extend our five pillars Fair partner

### Objective 17

#### Ensure workforces and communities benefit in our supply chain

**17.1** Implement a process to ensure our clothing suppliers are able to pay workers a fair 'living' wage in the least developed countries we source from, starting with Bangladesh, India and Sri Lanka by 2015. We will achieve this by ensuring that the cost prices we pay to our suppliers are adequate to pay a fair living wage and by rolling out our ethical model factory programme to ensure the cost price benefits are paid to workers.

**17.2** Work with our suppliers and partners to provide a training and education programme for 500,000 workers by 2015. This will cover employees' roles, responsibilities and rights, basic healthcare and where possible, numeracy and literacy.

**17.3** Collaborate with other retailers and brands to promote a single global ethical trading code by 2012 and an effective monitoring scheme. Provide support through on-site training and conferences to raise worker and management awareness and knowledge.

**17.4** Conduct research into the impact of trading with M&S on vulnerable communities by 2012.

**17.5** Launch initiatives by 2015 with educational organisations to provide the core skills required for the long-term success of the food supply chain.

**17.6** Work with M&S food factories to strengthen human resource practices, use people performance indicators, staff surveys, invest in staff training and mature industrial relations to create better places so that by 2015, 25% of M&S Food will be produced by factories with human resource best practices.

**17.7** Work with our construction suppliers to reduce reportable incidents on-site and increase awareness of health and wellbeing amongst their employees by 2012.

**17.8** Launch a further five Research and Development projects by 2012 to extend UK growing seasons and develop new varieties that support UK agriculture.

**17.9** (Was commitment 16) Sourcing as much food as possible from the UK and Republic of Ireland by 2012.

**17.10** (Was commitment 17) Launching five Research and Development projects to extend UK growing seasons and develop new varieties that reduce the need for imports. **ACHIEVED**

**17.11** (Was commitment 68) Having introduced semi-announced assessments of our suppliers, conducted within a three-week period, we are aiming to continue to strengthen our auditing and follow-up by 2012. **ACHIEVED**

**17.12** (Was commitment 69) Increasing the number of people based in the countries of production to follow-up concerns identified by our assessment system within 12 months (by 2008). **ACHIEVED**

**17.13** (Was commitment 70) Enabling suppliers to address difficult issues such as 'living' wage and working hours through collaborative networking, conferences and the launch of an Ethical Exchange website. Setting-up best practice projects including at least six ethical model factories and a worker's rights training programme which can be extended across our supply chains by 2012. **ACHIEVED**

**17.14** (Was commitment 71) Extend the scope of our ethical trading assessments to include other parts of our supply chain including our top 20 (by spend) non-merchandise suppliers by 2015. **NEW 2010 WORDING**

**17.15** (Was commitment 72) Trialling a confidential worker complaints mechanism for workers in 2007/08. **ACHIEVED**

**17.16** (Was commitment 76) Increasing our use of small and small local suppliers by improving the understanding of our buying teams of the different needs of small producers by 2012. **ACHIEVED**

**17.17** (Was commitment 77) Extending our Milk Buying Pledge, that offers a guaranteed set price, to other types of food in consultation with our farmers by 2012.

**17.18** (Was commitment 79) Doubling the amount of food we source regionally and improve the information we provide to customers by 2012.

**17.19** (Was commitment 80) Continuing to expand our ranges of Fairtrade food including converting all our jams, preserves, and bagged sugar to Fairtrade and offering more Fairtrade fruit, wine and other products by 2012.

**17.20** (Was commitment 81) Converting 20 million clothing garments including £5 plain t-shirts, women's strappy vests and Oxford shirts to Fairtrade cotton – equal to 10% of all M&S cotton use by 2012.

**17.21** (Was commitment 83) Working with our suppliers via our Supplier Exchange to help them invest to improve livelihoods in vulnerable communities by 2012. **ACHIEVED**

## Extend our five pillars Health and wellbeing

### Objective 18

#### Drive health and nutrition benefits across our product offer

**18.1** Review and improve the nutritional content of M&S Food.

**18.2** Work in partnership with others to reduce levels of saturated fat in dairy products.

**18.3** (Was commitment 89) We aim to maintain our position of offering at least 30% healthier food lines by 2012. **ACHIEVED**

**18.4** (Was commitment 92) Using only natural colours in our children's sweets and cakes by the start of 2008. **ACHIEVED**

**18.5** (Was commitment 93) Making further reductions to the amount of salt in our foods by working to M&S targets many of which go beyond those set by the Food Standards Agency (FSA) by 2012. **ACHIEVED**

**18.6** (Was commitment 94) Ensuring all our fresh salmon meets our new Lochmuir standards (enriched with omega-3) during 2007/08. **ACHIEVED**

**18.7** (Was commitment 95) Launching food products that provide customers with specific health benefits by 2012. **ACHIEVED**

**18.8** (Was commitment 96) Developing nutritionally enriched product choices within selected ranges by 2012. **ACHIEVED**

### Objective 19

#### Help to facilitate behaviour change through clear nutritional labelling and information

**19.1** Continue to improve nutritional labelling by making it easier for customers and employees to manage their diet and extend it to include products without packaging and from in-store customer/employee cafés.

**19.2** Integrate healthy eating advice with social and environmental sustainability messages.

**19.3** Work in partnership with others to improve on-pack portion advice.

**19.4** Provide information to help customers manage their consumption of alcohol.

**19.5** (Was commitment 90) Introducing the use of nutritional 'traffic lights' to relevant food products by 2012. **ACHIEVED**

### Objective 20

#### Encourage our customers and employees to become more active

**20.1** Launch online tools to help consumers manage their diet by 2012.

**20.2** Launch a major get active campaign by 2011.

**20.3** (Was commitment 91) Removing children's sweets from till points by 2012.

**20.4** (Was commitment 97) Introducing 1,500 Healthy Eating Advisers in our stores and extend this training to our food section employees by the start of 2010. **ACHIEVED**

**20.5** (Was commitment 98) Launching a calendar of health campaigns to support our healthier choice food products by 2012. **ACHIEVED**

**20.6** (Was commitment 99) Evaluating the most effective means of providing expert diet and health information to customers including; trialling in-store nutritionists and the provision of a nutrition customer care line by 2012. **ACHIEVED**

# Independent assurance statement

## To the management of Marks and Spencer Group plc

We have been asked to review Marks & Spencer's 'How We Do Business Report 2010' (the Report) in accordance with the scope of work described below. Marks & Spencer management has prepared the Report and are responsible for the collection and presentation of information within it. Our responsibility in performing our work is to Marks & Spencer management only in accordance with the scope of work agreed with them. We do not therefore accept or assume any responsibility for any other purpose or to any other person or organisation.

### What did we do to form our conclusions?

Our work has been planned and performed to obtain a limited level of assurance in accordance with ISAE3000<sup>1</sup>. The Report has been evaluated against the following criteria:

1. Coverage of the most material issues determined by key stakeholders across the following topics: Waste, Natural resources, Fair partner and Health and wellbeing (the Climate change commitments were previously reviewed in 2008).
2. Completeness in coverage of the 100 Plan A commitments that were stated in the previous How We Do Business Report.
3. Consistency of claims and data regarding health and safety and 40 of the Plan A commitments (listed below and denoted by \*\* in the Report) with underlying company level documentation and explanation provided by relevant managers.

Included in the Report are the following commitments: 1. Carbon neutral, 2. Energy efficiency in stores, 3. Fuel efficiency, 4. Business travel, 7. Green electricity, 13. Euro engines, 15. Refrigerants, 30. No waste to landfill, 31. Food waste (reduction), 32. Food waste (alternative disposal), 33. Construction waste, 37. Packaging reduction, 38. Packaging materials, 39. Packaging recyclability, 44. Customer recycling services, 45. Carrier bag reduction, 46. Carrier bag recycled content, 48. Sustainable farming, 49. Organic food, 50. Pesticides phase-out, 51. Pesticides post-harvest, 52. Pesticides network, 56. Food commodities, 57. Wood, 58. Fish, 65. Water efficiency, 66. Supply chain water efficiency, 69. In-country resources, 70. Supply chain standards, 74. Supplier ranking, 75. Buying guidelines, 80. Fairtrade food, 81. Fairtrade clothing, 84. Marks & Start, 89. Eat well, 91. Children's sweets 92. Natural colours, 93. Salt, 99. Diet and health information, 100. Lifestyle information.

In order to form our conclusions we undertook the steps outlined below:

### Interviewed a selection of external stakeholders with interest in Waste, Natural resources, Fair partner and Health and wellbeing.

These stakeholders, appointed by Marks & Spencer include representatives from Forum for the Future, Oxfam, WWF-UK, Business in the Community, WRAP, The Industry Council for Packaging and the Environment, Rainforest Alliance, Greenpeace, Ethical Trading Initiative, Corporate Citizenship Company, Consumer Focus, Food Standards Agency, Sustainable Development Commission, and British Nutrition Foundation.

### Compared the 100 Plan A commitments published in this Report to the previous How We Do Business Report.

### Where there were changes we sought evidence to support the explanation for this.

For health and safety data and the selected 40 Plan A commitments (listed above and denoted by \*\* in the Report) we:

**Interviewed a selection of Marks & Spencer managers** responsible for managing progress towards the commitments to understand the current status of progress and the mechanisms for measuring progress.

**Reviewed and tested relevant documentation for accuracy, completeness and consistency,** documents included reporting guidance, status reports, meeting minutes, internal spreadsheets with a sample of supporting documents and assurance reports. This documentation allows us to review consistency with progress claims against the selected commitments.

### What are the limitations of our work?

We have not tested source data used to compile Group-level performance updates on the Plan A commitments.

We did not interview Marks & Spencer employees at stores or warehouses.

Where it is the first year a commitment has been included within our scope we have reviewed the current year's information and Marks & Spencer's Company level records of progress on previous years.

### What are our conclusions?

Based on our review (as described) our conclusions on the Report are outlined below.

- 1) Does the Report cover the most important Waste, Natural resources, Fair partner and Health and wellbeing issues as determined by key stakeholders?

We are not aware of any material Waste, Natural resources, Fair partner and Health and wellbeing issues, outlined by the stakeholders we interviewed, that have been excluded from the Report.

- 2) Have all 100 Plan A commitments been transferred from the previous How We Do Business Report into this Report?

We are not aware of any Plan A targets that have been omitted from the Report. However 21 of the commitments have been reworded and 18 have reverted to earlier wording, these are listed on page 40.

- 3) Was there evidence to support the claims regarding the selected 40 Plan A commitments (listed above and denoted by \*\* in the Report)?

We are not aware of any misstatements in the claims made regarding progress towards the selected 40 Plan A commitments denoted by \*\*.

### Are there any other observations based on particular aspects of our work?

#### Observation on the data processes

Marks & Spencer have continued to develop their data processes underlying Plan A. This has included clearer accountabilities for performance reporting, increased involvement of Internal Audit and routine challenge from the Plan A team.

#### Our independence and experience

This is the seventh year Ernst & Young LLP has provided independent assurance services in relation to Marks & Spencer's reporting on these topics. With the exception of this work we have provided no other services relating to Marks & Spencer's approach to social, environmental and ethical matters.

Our assurance team has been drawn from our global environment and sustainability network, which undertakes similar engagements to this with a number of significant UK and international businesses. This work has been led by a Lead Sustainability Assurance Practitioner as defined by AccountAbility and International Register for Certified Auditors.

**Ernst & Young LLP**  
London  
May 2010

# Global Reporting Initiative (G3) Index

Introduction	p01 →
Plan A Summary	p06 →
Performance	p19 →
<b>Governance</b>	↙

	<i>GRI references</i>	<i>Inclusion</i>	<i>Page</i>
<b>Vision and strategy</b>	1.1 CEO's statement	Yes	1
	1.2 Key impacts	Yes	42
<b>Organisation profile</b>	2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8 , 2.9 , 2.10	Yes	IFC
<b>Report parameters</b>	3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10,	Yes	40
	3.11, 3.13		
	3.12	Yes	IBC
<b>Governance</b>	4.1, 4.2, 4.3, 4.4, 4.5, 4.8, 4.9, 4.13, 4.14, 4.16,	Yes	41
	4.17 4.6, 4.7, 4.10, 4.11, 4.12, 4.15	No	
<b>Economic performance indicators</b>	EC1	Yes	AR
	EC2	Yes	6
	EC3, EC4, EC5, EC6, EC7, EC8, EC9	No	
<b>Environmental performance indicators</b>	EN1, EN2 material usage	Partial	26, 27
	EN3, EN4, EN5, EN6, EN7, EN18 energy	Yes	20, 21
	EN6 energy efficient products	Yes	25
	EN8 Water usage	Yes	33
	EN16, EN20 greenhouse gas emissions	Yes	20
	EN22 waste data	Yes	26
	EN26 product water usage	Yes	33
	EN27 packaging recycled	Yes	27
	EN28 Environmental Fines	Yes	40
	EN29 Transport	Yes	23
	EN9, EN10, EN11, EN12, EN13, EN14, EN15, EN17 EN19, EN21, EN23, EN24, EN25, EN30	No	
<b>Labour practices and decent work performance indicators</b>	LA1, LA2, LA3, LA7, LA11, LA12	Partial	14, 15
	LA4, LA5, LA6, LA8, LA9, LA10, LA13, LA14	No	
<b>Human rights performance indicators</b>	HR2	Yes	34
	HR1, HR3, HR4, HR5, HR6, HR7, HR8, HR9	No	
<b>Society performance indicators</b>	SO1	Partial	12
	SO5	Partial	42
	SO6	Yes	AR
	SO2, SO3, SO4, SO7, SO8	No	
<b>Product responsibility performance indicators</b>	PR5	Yes	AR
	PR1, PR2, PR3, PR4, PR6, PR7, PR8, PR9	No	

IFC: Inside Front Cover  
IBC: Inside Back Cover  
AR: Annual Report

We welcome your comments.

Via email:  
[PlanAQuestionsandsuggestions@marks-and-spencer.com](mailto:PlanAQuestionsandsuggestions@marks-and-spencer.com)

Alternatively, write to:  
Marks and Spencer Group plc, Plan A Department, Waterside House, North Wharf Road, London W2 1NW.



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