

## **Summary of M&S GSCOP Annual Compliance Report 2025/26**

### **Longer version of the summary published in the Annual Report and Accounts 2025/26 pursuant to Article 10(5) of the Groceries (Supply Chain Practices) Market Investigation Order 2009.**

The Groceries (Supply Chain Practices) Market Investigation Order 2009 (the "Order") and The Groceries Supply Code of Practice (the "Code") impose obligations on M&S regarding its relationships with its suppliers of groceries. Under the Order and Code, M&S is required to submit an annual compliance report to the Audit Committee for approval and then to the Competition and Markets Authority and to Mark White, Groceries Code Adjudicator ("GCA").

#### Compliance Report

M&S submitted its report, covering the period from 30 March 2025 to 28 March 2026 to the Audit and Risk Committee on 7 May 2026. It was approved on 14 May 2026.

#### Working with the GCA and GCA Annual Survey

Mark White met with our Audit and Risk Chair during 2025/26, and he held two scheduled meetings with our Code Compliance Officer ("CCO") and Food Technical Director. The GCA also attended a Food supplier conference during the period. M&S continues to be committed to working collaboratively with Mr White and to operating in compliance with the Code.

The GCA Annual Survey is an important tool and M&S places high importance on the findings. In the 2025 survey, M&S was placed 2<sup>nd</sup> out of 14 retailers in an even closer top group and we have used the detailed survey findings to continue to address areas of opportunity as part of our ongoing improvement plan.

#### Training

During the 2025/26 period, M&S continued with the use of an on-line Code training module which is mandatory for all members of the buying team and other supplier facing colleagues. The digital module was complemented by tailored, in person or virtual training sessions delivered by our CCO to over 500 colleagues from a wide range of relevant teams within M&S.

#### Other actions taken to enhance compliance

As part of its ongoing Supply Chain development and with insight from Suppliers and the GCA Annual Survey, M&S has taken steps during the relevant period to enhance Code compliance and improve ways for working with our Suppliers. Key initiatives include the following:

- Completion of the roll out of automated payments without having to raise an invoice for Chilled suppliers using the 'Good Faith Receipting' (GFR) process.
- Enhancements to the Forecasting, Ordering and Allocation process and trials of new data science capabilities for future system inclusion.
- Maximised opportunities for simplification including the removal of legacy processes for suppliers and the implementation of a new Cost Price management tool.
- Undertaken extensive capacity mapping with our suppliers to ensure future growth is protected and suppliers have certainty around potential investment decisions.
- M&S has continued to support the GCA's initiative around supplier confidentiality through the Code Compliance Officer (CCO) and 'No Negative Consequences' for suppliers who do raise a matter.

### Compliance and Disputes

M&S believes that it has materially complied with the Code and the Order during the relevant period. No formal disputes under GSCOP arose during the reporting period.

### Supplier queries and allegations

In accordance with the Code and GCA guidelines, M&S has identified and reported to the GCA on all instances where Suppliers have either alleged a breach or referred to potential non-compliance with the Code. Eleven instances arose during the reporting period of which nine were resolved or closed, with two issues remaining open but with resolutions in progress.