

BASIS OF REPORTING 2021–22 ESG Metrics

REPORT CLAIM/ TARGET	INDICATOR USED	DEFINITION	SOURCES	UNITS	BASELINE	METHODOLOGY
Clothing & Home supply chain sustainability (Higg Index)						
<p>Measure and track progress on reducing environmental impact at facility level by requiring key Clothing & Home tier 1 product manufacturers and tier 2 raw material manufacturers to complete submissions to the Sustainable Apparel Coalition’s Higg Index Facilities Environmental Module (FEM).</p> <p>Performance update.</p>	<p>Proportion of M&S tier 1 parent suppliers (by cost value) that are invited to complete the Higg FEM module, and of these, the portion of facilities that complete the module and that are verified.</p> <p>Number of tier 2 facilities invited to complete the Higg FEM Module, and the proportion of these facilities that complete the Module, and that are independently verified.</p>	<p>Tier 1 suppliers are M&S product manufacturers. A parent supplier is a supplier company that owns/manages a number of manufacturing facilities. Tier 2 suppliers are raw material manufacturers.</p> <p>Verification refers to independent verification by a third party of the information and data submitted by a supplier to the Higg FEM Module,</p>	<p>Higg Index platform: higg.org</p> <p>Clothing & Home supplier management and finance systems.</p>	<p>Number of parent suppliers</p> <p>Number of supplier facilities</p> <p>% of invited facilities</p> <p>% of facilities that completed the module</p> <p>% of parent suppliers by cost value</p>	<p>2019 (FEM audit completed 2019 calendar year and reported on in 2020)</p>	<p>Since April 2020, key Tier 1 C&H product suppliers and key Tier 2 raw material manufacturers have been required to complete and post a Higg Index Facilities Environmental Module (FEM), sharing the results with M&S.</p> <p>Tier 1 suppliers were selected to be invited to complete the Higg FEM module according to cost value to M&S. Tier 2 suppliers were selected to be invited based on volume of material supplied to M&S.</p> <p>Vertical suppliers that produce products (tier 1) and raw materials (tier 2) at one facility are reported within Tier 1 only.</p>
Greenhouse Gas Emissions from M&S’ own operations						
<p>M&S Scope 1 and 2 Greenhouse Gas (GHG) emissions.</p>	<p>M&S annual operational (scope 1 and 2) GHG emissions.</p>	<p>Global GHG emissions under operational control (direct payment of bills/ 100% dedicated sites, i.e. those used</p>	<p>Meter readings for electricity (Including on-site</p>	<p>Tonnes of CO₂e</p> <p>Tonnes of CO₂e per sq. ft of</p>	<p>2006/07 original science based</p>	<p>Annual financial year calculation of GHG emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard</p>

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Performance update.	Percentage change on 2006/07 and 2016/17 baselines.	<p>solely by M&S that are not shared with other organisations) for:</p> <p><u>Location-based method</u> GHG emissions (gross) as scope 1, 2 and 1+2 totals and per sq. ft. of operating space (total sales floor footprint) as of 31 March.</p> <p><u>Market-based method</u> GHG emissions (net) as above but with deductions for procurement of renewable electricity.</p> <p>All shown as both totals and per 1,000 sq. ft of total sales floor area.</p>	<p>renewables and peak demand generated), and billing data for natural gas, gas oil, diesel and LPG. A third-party database records UK and ROI top-ups of refrigerant gases assumed to have leaked. International refrigeration gases are captured through store proforma's.</p> <p>Carbon conversions are fixed for historic years and based on annual UK Government factors with additional information for overseas electricity from the International Energy Agency (IEA) and Bitzer for other refrigeration gases.</p>	total sales floor area	<p>target baseline,</p> <p>2016/17 new science based target baseline</p>	<p>(revised edition), GHG Protocol Scope 2 Guidance (https://ghgprotocol.org/corporate-standard) and BSI PAS 2060 Carbon Neutrality Standard.</p> <p>Calculated using revised carbon conversion factors published by BEIS and DEFRA in 2021. For international electricity, 2021 IEA scope 2 factors have been used. Additional refrigeration gases are drawn from Bitzer Report 21. Renewable electricity tariffs have been calculated in accordance with the March 2015 WRI/ WBCSD GHG Scope 2 Guidance on procured renewable energy.</p> <p>For a very limited number of sites where billing or metered data is not available, energy and refrigerant consumption has been estimated through a mix of previous year figures and average site performances..</p>

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			<p>Fleet data is collated by M&S logistics partners, including quantity and types of transport fuels used, measured using fuel cards.</p> <p>M&S maintained lists of stores, office and warehouse footage is updated at the end of year (31 March)</p>			
Fleet Emissions						
Performance update.	<p>Scope 1 Greenhouse Gas (GHG) emissions from fuel.</p> <p>Fuel consumption (litres).</p> <p>Energy from fuel (kWh).</p>	<p>GHG emissions for the M&S Foods and C&H fleets used for deliveries made to M&S stores in the UK and ROI from our warehouses (known as secondary distribution) that are under M&S operational control (100% dedicated fleet).</p> <p>Fuel only is in scope, as the most material emissions source from our fleet on which this metric is focused. Red diesel and refrigerants used in trailers are excluded.</p>	Data on diesel (litres) is reported to by M&S logistics partners.	<p>Tonnes CO2e,</p> <p>Litres of fuel,</p> <p>Energy (kWh).</p>	N/A	<p>Annual financial year calculation of GHG emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (revised edition). Tonnes of CO2e calculated using revised carbon conversion factors published by BEIS and DEFRA in 2021.</p> <p>Conversion of litres of fuel to kWh is based on the typical net calorific values of fuels, as published by BEIS and DEFRA in 2021.</p>
UK and ROI Store energy efficiency						
Performance update	M&S annual energy usage per sq ft.	M&S UK and ROI energy usage per sq ft (total sales floor)	Meter readings for electricity (including on-site	kWh / Sq. ft	2006/07	Annual financial year calculation of kWh's per sq ft.

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		as of 31 March for UK & ROI Stores.	renewables and peak demand generated), and billing data for gas heating and other fuels. M&S maintained lists of stores' footage updated at the end of year (31 March).			Store natural gas consumption is weather adjusted using a Carbon Trust developed Degree Days calculation. Conversion of litres of fuel to kWh is based on the typical net calorific values of fuels, as published by BEIS and DEFRA in 2021.
International Store energy efficiency						
Performance update	M&S annual energy usage per sq ft.	Energy usage per sq. ft (total sales floor) as proportioned across the financial year by M&S international stores (in owned and JV locations, excluding ROI). Excludes landlord provided services (which includes heating in stores in the Czech Republic) and footage outside the boundary of operational control.	Billing data for electricity and diesel.	kWh / Sq. ft	2013/14	Annual financial year calculation of kWh's per sq ft. Conversion of litres of fuel to kWh is based on the typical net calorific values of fuels, as published by BEIS and DEFRA in 2021.
Renewable electricity						
Performance update	Proportion (%) of worldwide consumed electricity that is classified as renewable.	Proportion of electricity used worldwide that is classified as renewable either through on-site generation, green tariff contracts or procurement of relevant Renewable Energy Certificates.	Metered data for electricity used in the UK and ROI (including on-site renewables and peak demand generated) and billing data for electricity used in international	% of total kWh	NA	Annual financial year calculation of proportion classified as renewable in accordance with the March 2015 WRI GHG Protocol Scope 2 Guidance on procured renewable energy. No Renewable Energy Certificates were purchased in 2021/22.

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			owned and JV locations. Green tariff contracts as evidence of procurement of renewable electricity.			
Packaging recyclability						
100% recyclable plastic packaging in the UK by 2022 (Foods only). Contribute to the UK Plastics Pact's nationwide target: By 2025, 100% of plastic packaging will be recycled, reused or composted.	The proportion (% by weight) of M&S product packaging which can be recycled, as a sum of that which can be recycled by customers in their homes or in M&S stores, via the M&S Plastic Recycling scheme. % Recyclable for all packaging and for plastic only packaging components.	Packaging which can be recycled in customers' homes is defined as that which meets the criteria of the Updated On Pack Recycling Label (OPRL) scheme for 2021 (See https://www.oprl.org.uk/). Packaging that can be recycled in M&S stores includes packaging that can be recycled via the M&S Plastic Recycling Scheme (https://corporate.marksandspencer.com/plastic-recycling-scheme). Packaging includes M&S own brand Foods and Clothing and Home primary product packaging that is either filled or unfilled (e.g. bags for loose bakery or produce items, clothing hangers), as well as packaging added for online deliveries. Carrier bags and single use items that are not	M&S packaging data is collated using M&S's Food product specification system, supplier surveys (C&H) and data sent directly from suppliers (unfilled packaging). M&S sales data. Valpak (M&S's packaging data solutions service provider) provides packaging component weight data calculations and determines initial recyclability at packaging component level.	% Recyclable by weight for all packaging and plastic packaging	N/A	Calendar year calculation of the proportion of weight classified as recyclable at component level by material of packaging in scope. To improve accuracy, data is reviewed in detail and where required packaging component recyclability is reclassified manually. This review follows criteria developed using OPRL guidelines, as well as criteria on what our customers can recycle through the M&S plastic take back scheme. Re-classifications have also been made where the packaging type is typically labelled as recyclable, but due to integrated electronics, are typically not recycled. M&S continues to work to obtain more accurate and up to date packaging data. Before system improvements are realised, it is recognised that recyclability is likely to be under reported, as packaging switches to more recyclable formats

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		<p>considered to be packaging (e.g. coffee cups, cutlery, straws) are excluded.</p> <p>Total packaging weight is based on sales in the UK, including through franchise stores and online sales, but excluding sales through Ocado and sales outside of the UK.</p>				are not all accurately reflected in the current data set.
Food waste and surplus redistribution						
50% reduction in food waste by 2030.	Tonnes of UK retail food waste.	% change in UK retail food waste, both edible and inedible (net of deductions for packaging), from M&S operated stores (excluding hospitality and franchise operated Food stores). Does not include any waste occurring at distribution centres/in our supply chain.	Data from Veolia on the number of food waste bins collected from M&S stores.	% change in tonnes of food waste	2017/18	Annual financial year calculation of retail food waste (total weight of unsold food collected in bin (53kg) and deducting averaged estimations for cafes, packaging and other contaminants (-24%)) set against a 2017/18 baseline.
100% of edible food surplus to be redistributed by 2025.	Edible food surplus that is redistributed in meal equivalents.	<p>Tonnes of edible food donated to charity or community groups and the number of meals equivalent.</p> <p>Edible food surplus includes 'Use By' dated product that can be consumed on the date of expiry or frozen within food safety guidelines for later consumption, and 'Best Before' dated product that can be safely consumed on or after the date of expiry, within our recommended quality guidelines</p>	<p>Surplus data provided by the Neighbourly platform based on the specific items donated, with weights taken from the M&S Master Reference data.</p> <p>Standard conversion of weight to meals used by WRAP (420g per meal) is</p>	Tonnes of surplus edible food redistributed	2017/18	<p>Annual financial year total of the aggregation of food products redistributed provided by Neighbourly and a conversion into redistributed meal equivalents.</p> <p>Calculated in conformance with the Food Loss and Waste (FLW) accounting standard. See https://flwprotocol.org/</p>

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			applied. See detail here .			
Zero waste to Landfill						
Maintain 0% operational store, office and warehouse waste sent to landfill.	<p>Tonnes operational waste.</p> <p>Operational waste sent to landfill.</p>	<p>Total tonnes of waste generated by M&S operated stores, offices and warehouses in the UK and ROI and whether it is recycled, recovered or sent to landfill. Shown as both a tonnage and % to total.</p> <p>Percent of waste that is recycled or recovered includes a wide range of recycling technologies with energy-from-waste as a last option.</p>	<p>M&S database of volumes of waste (in tonnes) collected from all UK and ROI locations and disposal methods. This data is managed by third-party contractors working on behalf of M&S.</p>	<p>Tonnes of waste</p> <p>Tonnes of waste to landfill</p> <p>% of waste to landfill</p>	NA	<p>Annual financial year calculation of waste in tonnes, disposal methods, % to total set against last year.</p>
Charity and community donations						
Performance update.	<p>Total cash donations made by M&S and funds raised by customers, suppliers and M&S colleagues for charities and community programmes.</p>	<p>Cash donations are defined as the value of donations made to charity or community groups by M&S, excluding the value of any in-kind donations and value of colleague time volunteered.</p> <p>Funds raised by customers, M&S colleagues and suppliers, i.e. leveraged funds, are defined as charitable contributions made by these stakeholders as a result of M&S involvement.</p>	<p>Centrally managed collation of donation data from sources including M&S finance systems and confirmations from M&S charity and community partners.</p>	£m	N/A	<p>Measurement and classification of data on cash donations and leveraged funds is aligned to B4SI (Business for Societal Impact) Community Investment Guidelines. M&S does not submit reporting to B4SI for review. See https://b4si.net/.</p> <p>Donations during 2021/22 financial year as a result of activities that are taking place in the reporting year. Payments made to charity & community partners within 12 weeks of year end to allow for tolerance in payment systems.</p> <p>The most material donations (by value) are prioritised for reporting. The community contributions</p>

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						reported are not a comprehensive list.
Employability programmes						
Performance update on M&S employability programme, Marks & Start.	<p>Total number of Marks & Start work placements started.</p> <p>Percentage of Marks & Start participants who were offered employment contracts at M&S after completion of placements.</p>	<p>Marks & Start work placements refer to the four-week placements provided by M&S in partnership with The Princes Trust as part of the M&S Marks & Start Employability Programme.</p> <p>The total number of Marks & Start work placements started by participants at M&S operated UK stores, offices and warehouses.</p> <p>The % of participants who complete the Marks & Start placements who are offered an employment contract at M&S.</p>	Marks & Start placement and employment offer data is collated by M&S employability partner, The Prince's Trust.	<p>Marks & Start Placements started</p> <p>% of those who completed the Marks & Start placements who were offered work at M&S</p>	N/A	<p>Annual calculation of UK placements started is the total number of individuals that started placements and is tracked by the workplace partner organisation (The Prince's Trust).</p> <p>The % who are offered employment at M&S is calculated as the number of participants who completed a placement and then were offered a any other employment contract with M&S.</p>
Healthier food						
50% of food sales will be healthier products (Eat Well) by December 2022.	% of UK & ROI food sales volume from healthier products.	<p>% change in food sales volume from healthier products classified as Eat Well (Including products with the Eat Well logo on pack and healthier food products such as basic or loose produce). This excludes international, non-M&S brands, wine and hospitality lines.</p> <p>Eat Well guidelines have been developed by our nutritionists</p>	Centrally controlled and collated from M&S Foods product specification database.	Percentage of total food sales volume	N/A	<p>Total number of products sold that are identified as 'Eat Well' set against M&S total food sales volume (sales units). Sales of loose produce are recorded in kg, rather than units, so a conversion factor is applied to give sales units, based on average weight per sales unit of that produce type.</p> <p>Products identified as meeting the M&S Eat Well policy are categorised in the M&S Food product database. These include products with the M&S</p>

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		<p>in consultation with the British Nutrition Foundation.</p> <p>Sales volume from M&S franchise stores and Ocado are excluded.</p>				<p>Eat Well logo on pack and those that qualify as Eat Well or a healthy product, such as basic or loose produce (where no additives), milk (excluding gold), frozen fruit, pulses, lentils, pasta and grains for example.</p> <p>Non-material sales units included in financial year sales reports were excluded from this reporting (i.e. where sales less than 10 units).</p>