

## Particulars

<b>Organisation Name</b>	Marks and Spencer plc
<b>Corporate Website Address</b>	<a href="http://www.marksandspencer.com/">http://www.marksandspencer.com/</a>
<b>Primary Activity or Product</b>	Wholesaler and/or Retailer
<b>Related Company(ies)</b>	None
<b>Country Operations</b>	Armenia, Bahrain, Bermuda, Bulgaria, China - People's Republic of, Croatia, Cyprus, Czech Republic, Egypt, Estonia, France, Georgia, Gibraltar, Greece, Hong Kong, Hungary, India, Indonesia, Jordan, Kazakhstan, Kuwait, Latvia, Libyan Arab Jamahiriya, Lithuania, Malaysia, Malta, Morocco, Netherlands, Oman, Philippines, Poland, Qatar, Romania, Russian Federation, Saudi Arabia, Singapore, Slovakia, Slovenia, Spain, Thailand, Turkey, Ukraine, United Arab Emirates
<b>Membership Number</b>	3-0009-06-000-00
<b>Membership Type</b>	Ordinary Members
<b>Membership Category</b>	Retailers
<b>Primary Contacts</b>	Fiona Wheatley <b>Address:</b> 5 Merchant Square, Paddington Basin London United Kingdom W21AS
<b>Person Reporting</b>	fiona wheatley

## Related Information

### Other information on palm oil:

[Click here to visit the URL](#)

[Click here to visit the URL](#)

<b>Reporting Period</b>	01 January 2012 - 31 December 2012
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## Retailers

### Operational Profile

#### 1. Main activities within retailing

■ Own-brand

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- Others:

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### Operations and Certification Progress

#### 2. Do you have a system for calculating how much palm oil and palm oil products you use?

Yes

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#### 3. Total volume of all palm oil products used in the year in your own brand products:

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##### 3.1. Total volume of Crude Palm Oil used in the year:

2604

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##### 3.2. Total volume of Palm Kernel Oil used in the year:

181

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##### 3.3. Total volume of other Palm Oil Derivatives and Fractions used in the year:

279

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##### 3.4. Total volume of all palm oil and palm oil derived products you used in the year:

3064

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#### 4. Volume of Crude Palm Oil used in the year in your own brand products that is RSPO-certified:

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##### 4.1. Book & Claim

1094

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##### 4.2. Mass Balance

610

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##### 4.3. Segregated

900

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##### 4.4. Identity Preserved

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**4.5. Total volume of Crude Palm Oil used that is RSPO-certified:**

2604

**5. Volume of Palm Kernel Oil used in the year in your own brand products that is RSPO-certified:**

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**5.1. Book & Claim**

181

**5.2. Mass Balance**

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**5.3. Segregated**

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**5.4. Identity Preserved**

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**5.5. Total volume of Palm Kernel Oil handled that is RSPO-certified:**

181

**6. Volume of all other palm-based derivatives and fractions used in the year in your own brand products that is RSPO-certified:**

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**6.1. Book & Claim**

279

**6.2. Mass Balance**

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**6.3. Segregated**

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**6.4. Identity Preserved**

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**6.4. Total volume of palm-based derivatives and fractions included in the products sold in the reporting year in your own brand business**

279

**7. Do you plan to ask your suppliers if the palm oil supplied comes from growers who disclose their GHG emissions within the RSPO P&C 5.6 & 7.8?**

Yes

**Report on suppliers if the palm oil supplied comes from growers who disclose their GHG emissions within the RSPO P&C 5.6 & 7.8**

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## Time-Bound Plan

**8. Date expected to start (or year stated) using RSPO-certified oil palm products – own brand**

2009

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**9. Date expected to be (or already) using 100% RSPO certified oil palm products from any supply chain option – own brand**

2010

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**10. Date expected to be using 100% RSPO certified oil palm from physical supply chains (Identity Preserved, Segregated and/or Mass Balance) - own brand products**

2015

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**11. Does your company use palm oil in products you manufacture on behalf of other companies?**

No

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**12. Date expected to actively communicate to promote the use of certified sustainable palm oil in other manufacturers' brands that you sell**

2053

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**13. Do your (own brand) commitments cover your companies global use of palm oil?**

Yes

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**14. Which countries that your organization operates in do the above own-brand commitments cover?**

Armenia, Bahrain, Bermuda, Bulgaria, China - People's Republic of, Croatia, Cyprus, Czech Republic, Egypt, Estonia, France, Georgia, Gibraltar, Greece, Hong Kong, Hungary, India, Indonesia, Jordan, Kazakhstan, Korea - Republic of, Kuwait, Latvia, Libyan Arab Jamahiriya, Lithuania, Malaysia, Morocco, Netherlands, Oman, Philippines, Poland, Qatar, Romania, Russian Federation, Saudi Arabia, Singapore, Slovakia, Slovenia, Spain, Thailand, Turkey, Ukraine, United Arab Emirates

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**15. What are your interim milestones towards achieving these RSPO certification commitment to your own-brands (year and progressive CSPO%)**

100% physical certified RSPO by 2015

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**16. Does your company have a timebound plan for the use of palm oil in the products you sell on behalf of other companies?**

No

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## Actions for Next Reporting Period

**17. Outline actions that will be taken in the coming year to promote sustainable palm oil use along the supply chain**

All suppliers and technologists have been issued with reports that describe the certification status of their products and are expected to develop action plans to support delivery of 100% RSPO by 2015. M&S is attending the RSPO European Forum in Berlin to support and promote RSPO. We issue palm oil questionnaires to all suppliers in January to map their volumes and certification status during 2013 and to maintain the profile of sustainable palm oil sourcing. We continue to engage with upstream suppliers (wholesalers, ingredient manufacturers, processors and refiners) to ensure they are clear on M&S commitment to sustainable palm oil.

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## Reasons for Non-Disclosure of Information

18. If you have not disclosed any of the above information, please indicate the reasons why

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- Other reason:

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## Trademark Related

19. Please state product range(s) and date(s) started or expected to start using trademark

M&S bars of soap

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Year:

2011

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20. Do you undertake or support any projects on sustainable palm oil that have not been captured in this report?

No

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## Application of Principles & Criteria for all members sectors

21. Related to your sourcing, do you have (a) policy/ies, that are in line with the RSPO P&C

- Water, land, energy and carbon footprints
  - Ethical conduct and human rights
  - Labour rights
  - Stakeholder engagement
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### Water, land, energy and carbon footprints policy

[R-Policies-to-PNC-waterland.pdf](#)

For administration purpose, attachment files are renamed automatically

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### Ethical conduct and human rights policy

[R-Policies-to-PNC-ethicalconducthr.pdf](#)

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### Labour rights policy

[R-Policies-to-PNC-laborrights.pdf](#)

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### Stakeholder engagement policy

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21.1. Please specify if/when you intend to develop one

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**22. What steps will your organization take to realize ethical conduct using business-applicable regulations and industry practices?**

Realising ethical conduct within our own business, through our supply chains, and with all associated relationships is an integral part of how M&S conducts business. We have well established ethical trading requirements that cover labour rights, human rights, anti-corruption, social impact, etc. Through Plan A and our partnerships with organisations like UNICEF and Oxfam, we invest in communities where we do business and where we trade. Meeting legal minimum standards is rarely the benchmark for M&S ethical performance, we seek to exceed legal minimum and to include additional requirements where legal compliance cannot be taken for granted. Further details are in our Plan A report (attached above).

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**23. Are you sourcing 100% physical CSPO?**

No

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**Your organization's plan to cover sourced palm oil and palm kernel oil, which is not yet segregated or identity preserved, through Mass Balance**

Through our sourcing policy and training and engagement sessions we have made it clear to our direct suppliers and other upstream partners that we are happy to accept Mass Balance certified palm oil as meeting M&S standard. In fact we are frustrated by the fact that this is not a common message from all buying companies, as restricting procurement to segregated RSPO slows market take-up. I have had extensive discussions with the oleo-chemical sector regarding their decision to only offer segregated RSPO derivatives as the consequential premium makes their offer virtually price prohibitive.

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## Challenges

### 1. Significant economic, social or environmental obstacles

The preferential cost and ease of implementation of GreenPalm is proving an obstacle to take up of physically certified palm oil. As some buyers include GreenPalm in their "100% sustainable" claims, there is little motivation for (often shared) suppliers to move to physically certified RSPO and become chain of custody certified. There is significant supply - demand tension with palm kernel oil, and until more PKO mills become certified that is unlikely to change. Given the prevalence of PKO as an ingredient (particularly in the oleo-chemical sector) this is a major obstacle. The choice of major oleochemical companies to only offer segregated RSPO has compounded this problem by creating a prohibitive price premium for mainstream take up. Likewise the fact that some major buyers have 'segregated only' policies is slowing take up and increasing cost of RSPO. We are facing major challenge with engaging upstream processing suppliers who are several links away from M&S. A good example of this is with dried fruit: the fruit is coated with palm oil by multiple fruit processors. M&S has no relationship with these suppliers and our leverage with them is negligible, so we are facing challenges in persuading them to pay a premium for RSPO which is only required by a small proportion of their international customer base. Even getting our demand communicated through the supply chain to these producers is problematic given the range of suppliers who use these products and the fact that this is a tiny proportion of their palm oil footprint. .

### 2. How would you qualify RSPO standards as compared to other parallel standards?

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#### Cost Effective:

Yes

#### Robust:

No

#### Simpler to Comply to:

No

### 3. How has your organization supported the vision of RSPO to transform markets?

M&S has engaged with the RSPO since its inception and has campaigned for RSPO to become the entry standard for palm oil entering EU and UK markets. We were one of the first companies to commit a deadline by when we aim to be 100% RSPO and we were the first retail company to buy substantial volumes of GreenPalm certificates. We have routinely carried out supplier training and meet regularly with all key refining and processing companies to make our demand clear and to share experiences on the obstacles to 100% RSPO. We have participated in Annual Conferences and General Assemblies, were founding members of the Retail Palm Oil Group (and are still active participants), and attended the 2013 European Palm Oil Forum in Berlin. We have a sourcing policy that states preference for RSPO and we carry out annual footprinting of our palm oil volumes and certification status by supplier and product. Suppliers and internal technologists are performance managed on their ability to source RSPO.