

Particulars

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|------------------------------------|--|
| Organisation Name | Marks and Spencer plc |
| Corporate Website Address | http://corporate.marksandspencer.com |
| Primary Activity or Product | Wholesaler and/or Retailer |
| Related Company(ies) | None |
| Country Operations | Armenia, Bahrain, Bermuda, Bulgaria, China, Croatia (Hrvatska), Cyprus, Czech Republic, Egypt, Estonia, Finland, France, Georgia, Gibraltar, Greece, Hong Kong, Hungary, India, Indonesia, Ireland, Jordan, Kazakhstan, Kuwait, Latvia, Libyan Arab Jamahiriya, Lithuania, Malaysia, Malta, Morocco, Netherlands, Oman, Philippines, Poland, Qatar, Romania, Russian Federation, Saudi Arabia, Singapore, Slovakia (Slovak Republic), Slovenia, Spain, Thailand, Turkey, Ukraine, United Arab Emirates, United Kingdom |
| Membership Number | 3-0009-06-000-00 |
| Membership Type | Ordinary Members |
| Membership Category | Retailers |

Retailers

Operational Profile

1.1 Please state what your main activities are within retailing

- Own-brand

- Food goods

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- Home and personal care goods

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- Other:

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Operations and Certification Progress

2.1 Do you have a system for calculating how much palm oil and palm oil products you use?

Yes

2.2.1 Total volume of Crude Palm Oil handled in the year:

1988.00

2.2.2 Total volume of Palm Kernel Oil handled in the year:

212.00

2.2.3 Total volume of other Palm Oil Derivatives and Fractions handled in the year:

483.00

2.2.4 Total volume of all palm oil and palm oil derived products you handled in the year:

2683.00

2.3 Palm Oil volume used in the year in your own brand products that is RSPO certified

| No | Description | Crude Palm Oil (Tonnes) | Palm Kernel Oil (Tonnes) | All other palm-based derivatives and fractions (Tonnes) |
|-------|---|----------------------------|-----------------------------|---|
| 2.3.1 | Book & Claim | 802.00 | 151.00 | 51.00 |
| 2.3.2 | Mass Balance | 1186.00 | 71.00 | 422.00 |
| 2.3.3 | Segregated | | | |
| 2.3.4 | Identity Preserved | | | |
| 2.3.5 | Total volume of palm oil used that is RSPO-certified: | 1988.00 | 222.00 | 473.00 |

2.4 Volume of all other palm-based derivatives and fractions covered by Book & Claim

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2.5 Volume of Palm Kernel Expeller used/ handled?

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2.6 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 file:[R-GHG-Grower-Emissions-Report.pdf](#)

For administration purpose, attachment files are renamed automatically

- URL: Add link to website

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Time-Bound Plan**3.1 Date expected to start (or year started) using RSPO-certified palm oil products - own brand**

2009

3.2 Date expected to be (or already) using 100% RSPO certified palm oil products from any supply chain option - own brand

2010

3.3 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

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

No

3.5 Do your (own brand) commitments cover your companies global use of palm oil?

Yes

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

Armenia, Bahrain, Bermuda, Bulgaria, China, Croatia (Hrvatska), Cyprus, Czech Republic, Egypt, Estonia, Finland, France, Georgia, Gibraltar, Greece, Hong Kong, Hungary, India, Indonesia, Ireland, Jordan, Kazakhstan, Kuwait, Latvia, Libyan Arab Jamahiriya, Lithuania, Malaysia, Malta, Morocco, Netherlands, Oman, Philippines, Poland, Qatar, Romania, Russian Federation, Saudi Arabia, Singapore, Slovakia (Slovak Republic), Slovenia, Spain, Thailand, Turkey, Ukraine, United Arab Emirates, United Kingdom

3.7 What are your interim milestones towards achieving these RSPO certification commitment to your own-brands (year and progressive CSPO%) - please state annual targets/strategies

100% PHYSICAL CERTIFIED RSPO BY 2015

3.8 Does your company have a Time-Bound Plan for the use of palm oil in the products you sell on behalf of other companies?

No

Trademark Related

4.1 Do you use or plan to use the RSPO Trademark on your own brand products?

Yes

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4.2 Please state for which product range(s) you intend to apply the Trademark and when you plan to start

Bars of soap already carry the RSPO TM. No plans to use on other products.

- Year

2011

Actions for Next Reporting Period

5.1 Outline actions that you will take in the coming year to promote CSPO use along the supply chain

M&S continues to engage our internal buyers and technologists and our own brand suppliers across all palm oil using categories to ensure they are clear on the M&S timbe-bound commitment and that they have action plans in place to meet it.

M&S engages directly with upstream suppliers (refiners, processors, ingredient manufacturers and wholesalers) to ensure they are clear on the M&S commitment and understand the steps they need to take to achieve compliance with M&S Policy.

M&S participates in RSPO promotional events and engages with the RSPO directly so they understand retail specific challenges and opportunities.

Reasons for Non-Disclosure of Information

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

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- Others:

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Application of Principles & Criteria for all members sectors

7.1 Do you have (a) policy/ies, that are in line with RSPO P&C such as:

- Water, land, energy and carbon footprints
 - Ethical conduct and human rights
 - Labour rights
 - Stakeholder engagement
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- Please specify if/when you intend to develop one

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- Water, land, energy and carbon footprints

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

For administration purpose, attachment files are renamed automatically

- Ethical conduct and human rights

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

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- Labour rights

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

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- Stakeholder engagement

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

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7.2 What steps will/has your organization taken to support these policies?

M&S has a long established, integrated, and independently audited sustainability programme (called "Plan A") to address the direct and indirect environmental and social impact of our business. We report annually on progress against our public commitments and review these commitments annually to ensure they remain relevant and contemporary. We participate in many forum and events and engage with a broad range of expert stakeholders who give us feedback on the priorities within Plan A and our strategies to address our impacts.

Commitments to CSPO uptake

8 As you don't source 100% CSPO through physical supply chains (IP/SG/MB), please answer the following questions: Do you have plans to?

Yes

Please specify:

M&S has worked to achieve high levels of physical coverage of RSPO certified palm oil, however some obstacles remain that prevent us from achieving the 100% RSPO we aim for. For example:

- extremely limited availability of RSPO certified oleochemicals for palm oil and particularly PKO based ingredients used in the manufacture of food and especially non-food products (Beauty, personal care and home care ranges).
 - "Broken chain" of supply chain certification from refiner to M&S product manufacturer. When any business in the value chain is not supply chain certified, M&S loses the evidence to make a credible claim of RSPO certification, even though the upstream supplier may be buying RSPO certified palm oil.
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8.1 Do you have plans to immediately cover the differences/gap using Book & Claim?

Yes

How and when do you plan to immediately cover the gap using Book & Claim?

M&S has been achieving full RSPO coverage using Book & Claim since 2010

Challenges

1 What significant economic, social or environmental obstacles have you encountered in the production, procurement, use and/or promotion of CSPO and what efforts did you make to mitigate or resolve them?

Procurement challenges have already been described in previous section - primarily integrity of supply chain certification and availability of PKO ingredients and oleochemicals for Non-Food use.

Additionally the relative ease with which our suppliers can buy GreenPalm certificates compared with the requirements of RSPO membership and supply chain certification for physical certification has resulted in some companies giving preference to book and claim options.

Promotion of CSPO is challenging as the RSPO standard does not currently meet the M&S 'deforestation-free' commitment. We are working on two levels to overcome this challenge.

Immediately M&S is engaging with other end users and upstream suppliers to identify what levels of assurance and traceability can be provided in relation to avoiding the conversion of high carbon stock forest and peatland. In parallel M&S is working within the RSPO to support the development of strategies that will allow it to meet evolving market needs.

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:

equal

3 How has your organization supported the vision of RSPO to transform markets? (e.g. Funding; Engagement with key stakeholders; Business to business education/outreach)

M&S has engaged with the RSPO since its inception and currently represents the Retail sector on the RSPO Board of Governors. The aim of this is to make sure that the organisation and other BoG members understand retail specific issues and obstacles, and to support the RSPO to develop a strategy that meets evolving market needs, particularly (but not exclusively) in relation to the Greenhouse Gas / Climate Change impact of palm oil production.

M&S engages directly with critics of the RSPO to gain their support for what the organisation has achieved and to help it achieve more in the future.

M&S takes a leadership role in retailer forums and collaborations to ensure we have a clear mandate from our sector and to enable us to reflect the needs of the full range of retail organisations that we represent as much as is practicable

4 Other information on palm oil (sustainability reports, policies, other public information):

M&S has committed to sourcing 100% RSPO certified palm oil by 2015. This is detailed in M&S Plan A report which can be found on <http://corporate.marksandspencer.com/plan-a/about-plan-a> [Click here to visit the URL](#)