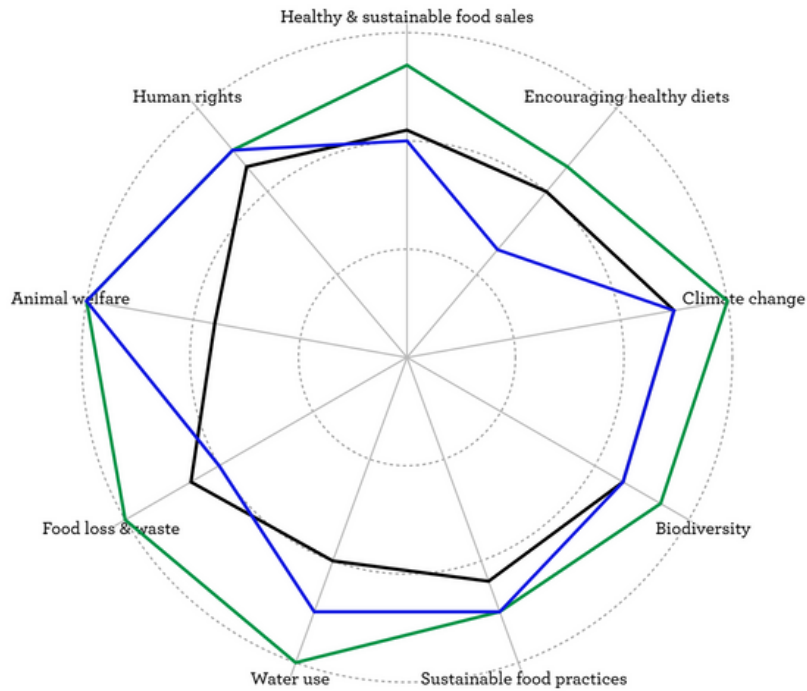


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This analysis is based on information in the public domain, using existing benchmarks, corporate reports and websites, with a fact-checking period provided for each company.

● Average
 ● Leadership 2023
 ● Aldi
 ● Asda
 ● Coop
 ● Iceland
 ● Lidl
 ● M&S
 ● Morrisons
 ● Sainsburys
 ● Tesco
 ● Waitrose



SPIDER DIAGRAM ▲

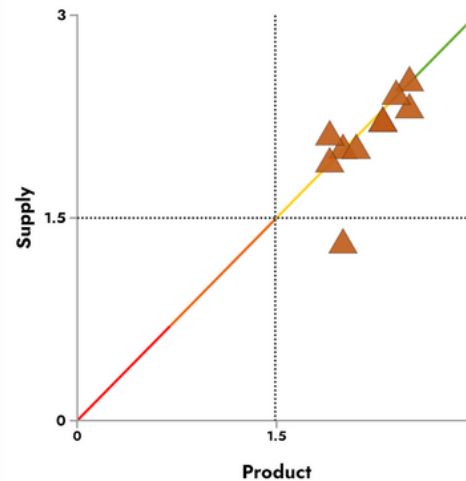
The summary profile comparing Marks & Spencer, the average and 2023 leadership profile. The leadership profile is calculated from the best score from any company on each individual metric.

Scores closer to the outer edge of the circle indicates a company has both clear targets and reporting against those targets. Whereas the scores closer to the centre of the circle indicate lack of clear target or disclosure of data.

Company	Healthy & sustainable food sales	Encouraging healthy diets	Climate change	Biodiversity	Sustainable food practices	Water use	Food loss & waste	Animal welfare	Human rights
Leadership 2023	●	●	●	●	●	●	●	●	●
Aldi	●	●	●	●	●	●	●	●	●
Asda	●	●	●	●	●	●	●	●	●
Coop	●	●	●	●	●	●	●	●	●
Iceland	●	●	●	●	●	●	●	●	●
Lidl	●	●	●	●	●	●	●	●	●
M&S	●	●	●	●	●	●	●	●	●
Morrisons	●	●	●	●	●	●	●	●	●
Sainsburys	●	●	●	●	●	●	●	●	●
Tesco	●	●	●	●	●	●	●	●	●
Waitrose	●	●	●	●	●	●	●	●	●

TRAFFIC LIGHT SCORE ▲

Traffic lights are allocated from the same data used in the spider diagram profiles.

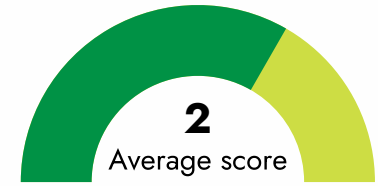


PRODUCT VS SUPPLY CHAIN ▲

Companies are rated on two dimensions, product and supply chains. Ratings for this are calculated from scores on specific metrics related to healthy and sustainable products or to sustainable and equitable supply chains.



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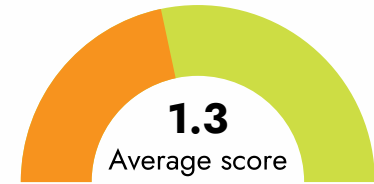


Healthy and sustainable food sales

	Metric	Score	The Food Foundation analysis	Evidence
N1	Company has a target for, and reports on, a sales-weighted % increase in healthy food, menu items or products quantified using a transparent and recognised approach	3	<ul style="list-style-type: none"> Metric: Food sales from healthier food Target: 50% sales by 2022/23 <ul style="list-style-type: none"> 2021/22 PERFORMANCE - 36% 2022/23 PERFORMANCE - 51% We have now set ourselves an ambitious new target to continue growing sales of healthier foods to 70% of sales tonnage by the end of 2024/25. We will continue to drive the sales of healthier products through new product development and clearer signposting, making sure our customers can make delicious, healthier choices right across the Foodhall. 	M&S Sustainability Report 2023.pdf (marksandspencer.com)
N2	Company has a target for, and reports on, an increase in fruit & veg as % of food procurement or sales.	1	<ul style="list-style-type: none"> M&S teamed up with The Institute of Grocery Distribution “IGD” to test what might encourage customers to make healthier choices and increase the proportion of vegetables in their shopping baskets. The 12-week trial found that dual location of certain salad items alongside Italian ready meals showed no significant uplift in sales, however the results also revealed that typical M&S shoppers’ baskets already contain over a third fruit and vegetables (by weight), which is greater than the UK average. What’s clear is that behaviour change and nudging is complex and evaluating impact is essential. 	https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/investor/Annual%20Report%202023/M%26S%20Sustainability%20Report%202023.pdf
N3	Company has a target for, and reports on, a % shift in protein procurement or sales that come from animal vs plant-based protein sources.	2	<ul style="list-style-type: none"> To meet growing consumer demand for alternative meat and dairy foods, in 2019 we launched Plant Kitchen with 60 products. Since then, we’ve continued to expand Plant Kitchen and in 2022 launched our new Veggie range, with 16 new lines. As part of Plan A, our sustainability initiative to reach net zero emissions by 2040, our aim is to double sales of our Plant Kitchen by 2024 and shift dietary patterns closer to the Eatwell Guide (the UK dietary guideline), to bring about both health and environmental benefits. To further our understanding of how our customers diets are shifting and the impact our efforts are having, we monitor the proportion of our protein sales that come from plant-based, meat-free and animal-based sources. In 2021 M&S signed WWF’s Retailers’ Commitment for Nature – a commitment to work with WWF on our target to halve the environmental impact of UK baskets by 2030. 	https://corporate.marksandspencer.com/sustainability/our-products/eating-sustainably https://www.wwf.org.uk/who-we-are/who-we-work-with/marks-and-spencer



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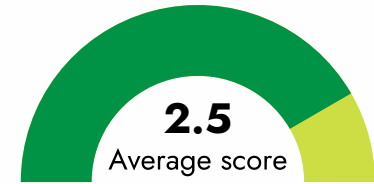


Encouraging healthy & sustainable diets

	Metric	Score	The Food Foundation analysis	Evidence
N4	Company has a target for, and reports on, the % of menu items or products with intuitive front-of-pack or (restaurants and caterers) consumer-facing nutrition labels (ideal 100%)	1	<ul style="list-style-type: none"> We have dedicated technical, product development and nutrition teams in place, focused on supporting our customers to make healthier choices. We make healthy eating easier through clear on-pack labelling and provision of accessible customer information, and further through our valuable Ask the Nutritionist service. 	https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/investor/Annual%20Report%202023/M%26S%20Sustainability%20Report%202023.pdf
N5	The company's marketing strategy prioritises healthy foods, especially when marketing to children.	2	<ul style="list-style-type: none"> Our Eat Well seal of approval shows customers that a product is not only healthy but delicious too, as we don't think making a healthy choice means you should have to compromise on taste. We're promoting Eat Well through multiple marketing channels including, our partnership with the home nation football teams, increased marketing in store and our What's Fresh magazine. In 2022, we launched our biggest ever health campaign, through partnering with the UK's national football teams and their football associations to encourage families to make healthier food choices. Many more studies have shown that children under the age of twelve 12 can be particularly susceptible to advertising and marketing messages. Which is why at M&S we promise that we will never actively direct any marketing communications to children under the age of 12, and only ever direct our advertising to gatekeepers (adults, parents, guardians) instead. Furthermore, we will never directly advertise any HFSS products (those high in fat, sugar or salt) to children In addition, we promise that we will never: 1) Convey misleading or harmful messages to children, directly or indirectly; 2) Suggest a sense of urgency to children; 3) Undermine parental authority, responsibility, judgement or influence; 4) Include any direct appeal to children and young people to persuade their parents or other adults to buy products for them; 5) Exploit a child's inexperience or credulity; 6) Encourage unhealthy dietary habits in children; 7) Blur the boundary between child-focused editorial content and commercial promotion. 	https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/investor/Annual%20Report%202023/M%26S%20Sustainability%20Report%202023.pdf https://corporate.marksandspencer.com/sustainability/our-products/health-wellbeing https://corporate.marksandspencer.com/sustainability/our-products/responsible-marketing#:~:text=Marketing%20to%20children&text=Furthermore%2C%20we%20will%20never%20directly,of%20eighteen%20in%20any%20circumstances.
N6	The company can evidence reducing food insecurity by improving the accessibility and affordability of healthy food via at least one major strategic or collaborative initiative.	1	<ul style="list-style-type: none"> In January 2021, we gave extra support to families by funding an additional £5 per week for each £15 lunch voucher redeemed via the government's free school meals scheme in England. Bringing the total value to £20 made sure that children received an extra daily meal and were able to eat both a healthy and nutritious breakfast and a lunchtime meal To help customers make healthy and affordable choices, we have committed to ensuring at least a third of our Remarksable trusted value range has the Eat Well seal of approval. Our Remarksable products offer low prices on everyday items with the highest quality and standards you'd expect from us. 	https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/investor/Annual%20Report%202023/M%26S%20Sustainability%20Report%202023.pdf



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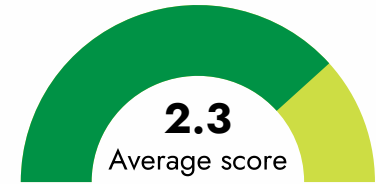


Climate change

	Metric	Score	The Food Foundation analysis	Evidence
E1	Company has a target for % reduction targets, and reports on, scope 1 & 2 emissions reduction (Science-based target)	3	<ul style="list-style-type: none"> Metric: Total location-based Scope 1 & Scope 2 GHG emissions Target: 55% reduction by 2030 (vs 2016/17 base year) <ul style="list-style-type: none"> 2021/22 PERFORMANCE - 30% reduction, 376k tonnes CO₂ e 2022/23 PERFORMANCE - 32% reduction 363k tonnes CO₂ e To play our part in addressing the climate crisis, we are committed to becoming a net zero business across our entire value chain by 2039/40. Our ambition to decarbonise our operations and value chain is supported by a set of interim targets that align with climate science to limit global warming to 1.5°C. During the year we had our 2030 reduction target approved by the Science Based Targets initiative (SBTi). 	M&S Sustainability Report 2023.pdf (marksandspencer.com)
E2	Company has a target for, and reports on, scope 3 emissions reduction (Science-based target), specifically food in supply chain	2	<ul style="list-style-type: none"> Metric: Total Scope 3 GHG emissions Target: 55% reduction by 2030 (vs 2016/17 base year) <ul style="list-style-type: none"> 2022/23 PERFORMANCE - +8% increase 6.1m tonnes CO₂ e Our carbon inventory has been updated to reflect improvements in reporting and recent business performance. Overall, in line with the growth in our business our overall footprint has increased, with some of the growth offset with emissions reduction programmes, in our Food business that we are able to quantify. Measuring our footprint, particularly in our supply chain (Scope 3), in a robust way is a challenge that faces the whole retail industry. However, due to the modelling approach for supply chain carbon emissions, a number of programmes that we have in place to deliver emissions reductions cannot yet be seen in our disclosed emissions. This is something we are looking to address through the implementation of new systems and measurement processes to get access to primary data from our supplier partners. To play our part in addressing the climate crisis, we are committed to becoming a net zero business across our entire value chain by 2039/40. Our ambition to decarbonise our operations and value chain is supported by a set of interim targets that align with climate science to limit global warming to 1.5°C. During the year we had our 2030 reduction target approved by the Science Based Targets initiative (SBTi). We are working with industry collaborations, such as Manufacture 2030 and the Sustainable Apparel Coalition's Higg Index, as an efficient way of accessing our Supplier partners' energy and emissions data. Industry-wide aggregators reduce the burden of reporting for supplier partners and play a vital part in feeding supplier-specific data alongside product data into our carbon inventory. 	M&S Sustainability Report 2023.pdf



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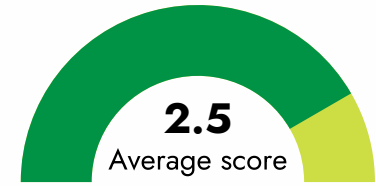


Biodiversity

	Metric	Score	The Food Foundation analysis	Evidence
E3	Company has a target for, and reports on, zero net land-use conversion through company's reliance on palm oil as a product or an ingredient.	3	<ul style="list-style-type: none"> 98% of palm oil was segregated RSPO certified in our own label food products in 2022. We continue to be members of the Palm Oil Transparency Coalition and are working to move 100% of M&S palm oil sourcing from a mass balance to a segregated model. Our target is to source 100% segregated responsibly sourced palm oil by 2025/26. This year we have increased our performance from 90% through focused engagement with a number of supplier partners to reformulate and redevelop products to switch to RSPO certified segregated sources. We are formulating a plan to achieve the final 2%, focusing on derivatives, by the end of next year. RSPO Certified Sustainable Palm Oil with Segregated status (% of all palm oil) - 2021/22: 90% , 2022/23: 98% , Target: 100% by 2025/26 	<p>M&S Sustainability Report 2023.pdf (marksandspencer.com)</p> <p>https://corporate.marksandspencer.com/sustainability/our-products/food-raw-materials/palm-oil</p>
E4	Company has a target for, and reports on, zero net land-use conversion through company's reliance on soy as in animal feed.	3	<ul style="list-style-type: none"> The vast majority of soy we use is found in animal feed. To help tackle the challenge of deforestation seen as a result of soy production, we will ensure 100% of soy used in animal feed is sourced from verified deforestation and conversion-free supply chains by 2025/26. Soy that is certified or verified deforestation and conversion free (% of total direct and indirect soy) - 2021/22: 76% , 2022/23: 55%. This year we have made the decision not to purchase credits ourselves on the basis that they do not tend to be directly connected to soy producers which drive the innovation needed to deliver the conservation of vital ecosystems. Instead, we are looking to invest in different financial mechanisms which we believe will bring benefit to the soy producers on the ground. Soy sourced from verified deforestation and conversion-free (vDCF) supply chains (% of total direct and indirect soy) - Target: 100% by 2025/26 , 2022/23: 39% 2022/23 Highlights: <ul style="list-style-type: none"> Boosted work across our supply chain to implement commitments under the UK Soy Manifesto via the M&S Animal Feed Policy. Embedded a dedicated Specialist Raw materials Manager within the Food sustainability team to advance progress on deforestation issues. Strengthened our reporting through deeper engagement with our supply chain and improved controls. Continued to play our part in the Retail Soy Group, where we have advocated for the adoption of verified and certified responsibly sourced soy. 	<p>M&S Sustainability Report 2023.pdf</p> <p>https://corporate.marksandspencer.com/sustainability/our-products/food-raw-materials/soy</p>
E5	Company has a target for, and reports on, zero net land-use conversion through company's reliance on beef.	1	<ul style="list-style-type: none"> Every M&S Select Farm, in every country we source from, must meet our high standards for food safety and quality, animal welfare and environmental protection before they can work with us. As a starting point, all our farmers must be assured to a recognised farm assurance standard such as the Red Tractor and GLOBALG.A.P. schemes. 	<p>https://corporate.marksandspencer.com/sustainability/reports-quick-reads/field-fork-our-farming-standards</p>



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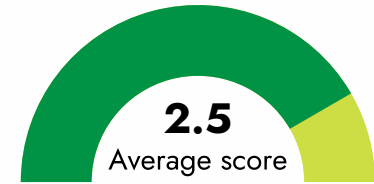


Sustainable food production practice

	Metric	Score	The Food Foundation analysis	Evidence
E6	Company has a target for, and reports on, the % of wild-caught or farmed fish & seafood certified to higher sustainability standards	3	<ul style="list-style-type: none"> We use close to 45,000 tonnes of seafood (whole weight) annually with approximately 60% wild caught and the remainder farmed. Our aim is to ensure that all wild-caught and farmed seafood and aquafeed, including M&S Scottish salmon and trout, come from the most responsibly managed sources. In 2022/23, 99.% of wild-caught fish and shellfish sourced for M&S products came from either a Global Sustainable Seafood Initiative (GSSI) recognised third party certified source, or engaged in improvement actions, with the remaining 0.5% working with WWF towards improvement. 100% of farmed fish and shellfish sourced for M&S products came from third party certified sources. To develop our approach to sourcing fish and seafood more responsibly, we've worked with many partners, including WWF, the Marine Conservation Society, the Marine Stewardship Council, Sustainable Fisheries Partnership, International Pole and Line Foundation, Scottish Aquaculture Innovation Centre (SAIC), MarinTrust, Greenpeace, Blue Marine Foundation, International Pole and Line Foundation and FAI Farms, as well as industry experts and scientists. Operationally, we're supported by suppliers and expert organisations such as WWF, RSPCA, and specialist independent audit companies to implement our policies. Through our partnership M&S and WWF work to advocate the Seascope Approach for all supply chains, and to take a leadership role in bringing improvements to fisheries and aquaculture operations globally. 	https://corporate.marksandspencer.com/sustainability/our-products/aquaculture-and-fisheries
E7	Company has a target for, and reports on, the % of products produced under sustainable production practices and recognised environmental management schemes.	2	<ul style="list-style-type: none"> We require all our fresh produce suppliers to attain LEAF Marque standard, and complete two additional M&S-specific modules focusing on landscape & nature and integrated pest management UK growers for M&S that passed annual LEAF Marque verification (% of all UK growers for M&S) - 2021/22: 97% , 2022/23: 96% At M&S we have our own sourcing standards which is called "M&S Select Farms", Red Tractor assurance is the foundation of this standard which we overlay with additional requirements covering Animal Health & Welfare, Environmental Enrichment, Sustainable Animal Feed & decarbonisation requirements. 	https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/investor/Annual%20Report%202023/M%26S%20Sustainability%20Report%202023.pdf



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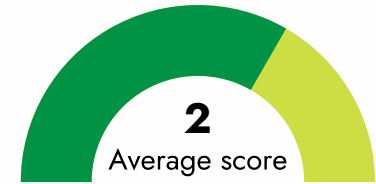


Water use

	Metric	Score	The Food Foundation analysis	Evidence
E8	Company has a target for, and reports on, water use reduction in operations	2	<ul style="list-style-type: none"> This year we have continued the roll-out of new automated meter readers (AMRs), to improve the quality of electricity, gas and water data across the UK store estate. We've collectively committed to reduce water use in our own operations and support water stress related projects in areas that are some of our most important sourcing locations for the UK market. Marks & Spencer's and WWF have been working together for the last 7 years on developing our approach to water. Our supply chain is a significant proportion of our businesses water footprint so as part of Plan A, we are committed to working with our suppliers to improve their water efficiency and encourage good Water Stewardship through both our Sustainable Factory and Farming for the Future programmes. We are currently rolling out Water AMR across the estate. Once we get accurate data flows, we will be able to develop a robust and accurate strategy and targets in line with our Plan A commitments. As a retailer the vast majority of the water impact is in our supply base which is where we have focused. Over the next year we will be working with our property team to develop our approach for our own operations. 	<p>https://corporate.marksandspencer.com/developing-marks-spencer-approach-water-stewardship</p> <p>https://corporate.marksandspencer.com/water-all-dialling-collaboration</p> <p>https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/investor/Annual%20Report%2023/M%26S%20Sustainability%20Report%202023.pdf</p>
E9	Company demonstrates it is working collaboratively on multiple projects (UK & overseas) to reduce water stress.	3	<ul style="list-style-type: none"> In 22/23 we commissioned a climate, biodiversity and water risk assessment across our top 50 food raw materials and top 7 sourcing countries for each raw material, which will help us shape our approach to water and biodiversity. We also focused on improving the quality and availability of grower location data across 100% of our fresh produce growers, so that in 2023/ 24 we can deliver a refreshed catchment-level water risk assessment across all our Produce and Livestock Select Farms using the WWF risk filter, to produce an updated list of priority high-risk catchments. We continue to fund a number of Courtauld water projects as Signatories of the Courtauld Water roadmap, amounting to £40,000 p/a which is above our % market share against the total requirement, including the Western Cape in South Africa, Southern Spain, and the UK in the Medway and Wye and Usk catchments. We have budget this year to fund additional projects and have signalled support for projects in Peru and Kenya. Through the WWF's Retailers' Commitment for Nature M&S has committed funding for collective action projects to help drive delivery of the Courtauld Water Roadmap. We also continue to engage our suppliers on aligning with the WRAP Courtauld roadmap asks and to engaging with and support projects. As part of our Farming with Nature programme in the UK, M&S is funding 11 regional events across the UK during July and August '23 for M&S growers on integrated water management and water stewardship. These events are led by the Wildlife Trust and FWAG, featuring a range of specialist external speakers. The events focus on the role of nature-based solutions to help growers become resilient to climate change impacts, showcasing best practice on farm and catchment-based approaches and signposting advice and available funding. 	<p>https://corporate.marksandspencer.com/developing-marks-spencer-approach-water-stewardship</p> <p>https://corporate.marksandspencer.com/water-all-dialling-collaboration</p> <p>https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/investor/Annual%20Report%202023/M%26S%20Sustainability%20Report%202023.pdf</p> <p>https://corporate.marksandspencer.com/sustainability/our-products/agriculture-and-supporting-our-farmers</p>



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Food loss and waste

	Metric	Score	The Food Foundation analysis	Evidence
E10	Company has a target for, and reports on, a % reduction in food sold or handled and discloses volumes redistributed, sent to animal feed, anaerobic digestion, and land-fill.	3	<ul style="list-style-type: none"> Target: 50% reduction by 2030 (vs 2016/17 base year) <ul style="list-style-type: none"> 2021/22 PERFORMANCE - 29% reduction 12,869 tonnes 2022/23 PERFORMANCE - 46% reduction 9,829 tonnes Metric: Food not sold that was fit for human consumption which was redistributed to charities, community organisations or colleagues. Target: 100% by 2025/26 <ul style="list-style-type: none"> 2021/22 PERFORMANCE - 56% 6,231 tonnes, 14.8m meals 2022/23 PERFORMANCE - 67% 8,375 tonnes, 19.9m meals 100% of edible surplus food to be redistributed by 2025 <ul style="list-style-type: none"> 2022/23 progress 79% of edible surplus food redistributed (compared to 56% last year). We're testing new ways to recover food that's nearing its end-of-life, enabling customers to buy food on its last day of shelf life at a reduced price, and we've made great progress in improving our stock systems, so we order just the right amount to put on our shelves to avoid waste. We are constantly looking at new ways to reduce our food waste and giving surplus food a new purpose. An example is turning any unsold baguettes and boules from our in-store bakeries – which are baked fresh daily – into frozen garlic bread at the end of each day with an extended shelf life of 30 days. 	<p>M&S Sustainability Report 2023.pdf (marksandspencer.com)</p> <p>https://corporate.marksandspencer.com/sustainability/reports-quick-reads/our-food-waste-approach</p>
E11	Company demonstrates collaboration with its main suppliers to track, measure and act on food waste in its supply chain.	1	<ul style="list-style-type: none"> We launched “six key asks” – at our Technical Supplier Conference in October 2022, and more recently at our first “Sustainability Supplier Exchange”, in January, with 250 suppliers participating. 5. Food waste – implement a food waste redistribution plan by 2023. We're working with our suppliers to help them cut food waste and make it easy for them to redistribute any surplus to community causes. It's part of our work with Courtauld 2025 - a UK-wide programme by WRAP to make food production more sustainable. 	<p>M&S Sustainability Report 2023.pdf (marksandspencer.com)</p> <p>https://corporate.marksandspencer.com/sustainability/reports-quick-reads/our-food-waste-approach</p>

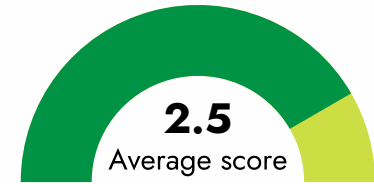
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Animal welfare and antibiotics

	Metric	Score	The Food Foundation analysis	Evidence
E12	<p>BBFAW tier position or Company has a target for % of animal products certified to high animal welfare standards.</p> <p>For companies not assessed by BBFAW: Company has a target for, and reports on, zero supply chain use of antibiotics as a prophylactic or growth promoter and to reduce the total use of antibiotics classified as “medically important antimicrobials”.</p>	3	<ul style="list-style-type: none"> Tier 1 	<p>https://www.bbfa.com/benchmark/</p>

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Human Rights

	Metric	Score	The Food Foundation analysis	Evidence
S1	Company recognises the need for a real liveable wage for all employees and reports on progress towards that.	3	<ul style="list-style-type: none"> Over two separate pay reviews, M&S has invested over £100m in colleagues' pay and benefits. This has increased our national hourly rate to a minimum of £10.90, rising to £12.05 for London, meaning all colleagues are paid at or above the real living wage. 	<p>https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/investor/Annual%20Report%202023/M%26S%20Sustainability%20Report%202023.pdf</p> <p>https://corporate.marksandspencer.com/media/press-releases/ms-announces-ps57m-investment-store-colleague-pay</p>
S2	Company has a target for, and reports on, the % of major suppliers engaged to ensure human rights and labour rights, including and beyond tier one. Must include engagement on child and forced labour, and health and safety of workers.	2	<ul style="list-style-type: none"> A core pillar of our Food Human Rights Standard is the requirement for our supplier partners to embed a proactive Human Rights Due Diligence "HRDD" approach in their own operations and supply chain. Since 2021 we have engaged our key suppliers (by volume / high risk supply chain / high risk countries of origin) in active review of their plans and processes, and these reviews have included human rights, technical and commercial colleagues from both M&S and the supplier. We report on this on p.41 in the 2023 report. In June 2022, we made our HRDD and Remedy Guidance publicly available on our website for suppliers to use, reflecting our commitment to protect and enhance livelihoods. We continue to require SMETA audits of our T1 suppliers in high risk countries and / or high risk industries (based on the Sedex Radar risk methodology) and report on this in the attached report. For all UK / ROI direct sites, we ask that they participate in our nGaje worker survey annually - more information in the attached report. As part of our Food Human Rights Strategy we have committed to undertake Human Rights Impact Assessments (HRIA), which provide an in-depth analysis of the salient risks to people in our supply chains. We recently published our HRIA in partnership with Waitrose in our Kenyan tea smallholder supply chain In 2016, we previously carried out a comprehensive assessment to define our salient human rights issues as: Discrimination; Forced labour; Freedom of association; Health and safety; Living wages; Water and sanitation; and Working hours. We also identified four "Watching Issues", where we need to remain vigilant: Child labour, Land rights, Secure work and Customer security. We recognise that, since then, both our internal business and the external global environment have evolved. In response, this year we carried out a review of these salient rights issues, including detail at a country and sector level, with input from internal and external stakeholders. We completed the assessment in April 2023, and we have updated our Group salient issues, again in the attached report. 	<p>https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/investor/Annual%20Report%202023/M%26S%20Sustainability%20Report%202023.pdf</p> <p>https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/human-rights-and-our-supply/human-rights-due-diligence-and-remedy-guidance-1-new.pdf</p>

