

Particulars

About Your Organisation

1.1 Member Name

Marks and Spencer plc

1.2 Membership Number

3-0009-06-000-00

1.3 Membership Sector

Retailers

1.4 Membership Category

Ordinary

1.5 Country

United Kingdom

2.0 Does your company or organisation produce, process, consume or sell any palm oil or any products containing derivatives of palm oil?

Yes

2.1 Please select ALL the palm oil-related activity(ies) that describe your company or organisation as multiple selections are allowed. ACOP reporting is NOT limited to the primary sector of the member's RSPO membership. You will be required to complete the relevant ACOP section based on your selection(s).

- ☐ I own and operate oil palm estate(s)
- ☐ I represent a palm oil Independent Smallholder farmer Group
- ☐ I own and operate palm oil mills
- ☐ I own and operate palm kernel crushing plants - Processors and/or Traders
- ☐ I trade or broker palm oil, palm kernel oil or related products - Processors and/or Traders
- ☐ I am a refiner of palm oil or palm kernel oil - Processors and/or Traders
- ☐ I am a processor of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
- ☐ I am a B2B distributor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders
- ☐ I manufacture final consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by 3rd party contractors - Consumer Goods Manufacturers
- ☒ I retail final consumer (B2C) products containing palm oil, palm kernel oil or related products - Retailers
- ☒ I operate food retail outlets that use palm oil, palm kernel oil or related products - Retailers
- ☐ I am a conservation and environmental NGO supporting the sustainable development of the palm oil industry
- ☐ I am a social and human development NGO supporting the sustainable development of the palm oil industry

Retailers

1. Operational Profile

1.1 Please state your company's main activity(ies) within the palm oil supply chain. Please select all options that apply to your operations.

- ☒ Retail - with own brand products
- ☐ Retail - without own brand products
- ☐ Food service providers
- ☐ Retail wholesalers
- ☐ Other

Other

-

2. Palm Oil and Certified Sustainable Palm Oil Consumption

Information in Section 2.0 - Palm Oil and Certified Sustainable Palm Oil Consumption - is a mandatory declaration in your ACOP. This includes volume data on palm oil, palm kernel oil and related products consumed, to enable the RSPO to accurately calculate uptake of individual members, sectors and RSPO members as a whole. ACOP reports without reported volume data will be considered as incomplete and will not be accepted. Incomplete ACOP reports may lead to suspension or termination of RSPO membership.

2.1 Please list down all operations and subsidiaries using palm oil, palm kernel oil and related products that are owned and/or managed by the member, including those under Group Membership

We buy own label products - food, beauty and some home products from suppliers around the world that use palm oil as an ingredient

2.1.1 In which markets does your company sell goods with palm oil and oil palm products?

Europe, North America, Malaysia, Indonesia, Rest of the World

DL.2.0 In order to facilitate ease of reporting and transparency, RSPO members operating within the palm oil demand supply chain can now choose to report palm oil and palm oil product volumes on:

an aggregate level (as in previous ACOP reporting cycles)

2.2 Total volume of RSPO-certified (IP, MB, SG and RSPO Credits/Book and Claim) and Non RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand products. Third-party brand products containing palm oil should be excluded.

Description	Tonnes
Total volume of crude palm oil (tonnes)	5023.00
Total volume of crude palm kernel oil (tonnes)	355.00
Total volume of palm kernel expeller (tonnes)	0.00
Total volume of crude palm oil/palm kernel oil-based derivatives and fractions (tonnes)	623.00
Total	6001.00

2.2.1 Please estimate the percentage of derivatives and fractions (reported in Question RT.2.2) derived from palm oil or from palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based derivatives.

Description	Percentage
Palm oil-based derivatives and fractions	85
Palm kernel oil-based derivatives and fractions	15

2.3 Please estimate the regional distribution of your company's uncertified and certified palm oil, palm kernel oil and related products sales (as declared in Question 2.2) in the following countries/regions.

Countries/Regions	Percentage
Europe	96
North America	1
Malaysia	1
Indonesia	1
China	0
India	0
Latin America	0
Africa	0
Rest of World	1

2.4 Total volume of RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand products. Third-party brand products containing palm oil should be excluded.

Description	Crude/Refined Palm Oil (CSPO)	Crude/Refined Palm Kernel Oil (CSPKO)	Palm Kernel Expeller (CSPKE)	Certified Derivatives and Fractions
RSPO Credits from Mill / Crusher	0.00	0.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00	0.00
Mass Balance (MB)	54.00	6.00	0.00	173.00
Segregated (SG)	4970.00	349.00	0.00	449.00
Identity Preserved (IP)	0.00	0.00	0.00	0.00
Total	5024.00	355.00	0.00	622.00

2.4.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question RT.2.4) derived from RSPO-certified palm oil or from RSPO-certified palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based

Description	Percentage
Certified Palm oil-based derivatives and fractions	85
Certified Palm kernel oil-based derivatives and fractions	15

2.5 According to the volume information you have provided in Question 2.2 and Question 2.4, your company's Certified Sustainable Palm Oil uptake is:

100.00%

2.5.1 Please provide additional information on your certified palm oil, palm kernel oil and related products uptake. This may include your usage of RSPO Credits to cover gaps in certified uptake, changes due to business environment, variations due to stock positions or efforts to support independent smallholders beyond volume commitments.

To ensure we don't contribute to deforestation, 100% of the palm oil and palm-based ingredients in our food own-brand products are certified to sustainable standards set by the Roundtable for Sustainable Palm Oil (RSPO), with 98.72% from a segregated source. The remaining 1.28% are palm oil derivatives and fractions where RSPO-segregated is unavailable or unviable, and certified to a mass balance scheme. Our target is to source 100% segregated responsibly sourced palm oil ingredients in our food products by 2025/26 and our requirements are outlined in our Palm Oil Policy and we have a robust governance process in place to drive progress with our suppliers.

For the mass balance palm oil derivatives in our supply chain, we working with our suppliers and multi-stakeholder organisations like the Retail Palm Oil Group and the Oleochemical Working Group within the UK Sustainable Commodities Initiative to look at ways we can a) increase the availability of RSPO-segregated palm derivatives and fractions and b) develop new risk classification frameworks to determine risk and mitigation measures that these palm ingredients would need to achieve in order to be classified as 'Sustainable, Deforestation free'. We are also building risk assessments internally and working with our suppliers to ensure we are compliant with the upcoming EU Deforestation Regulation (and anticipated UK Forest Risk Commodities legislation).

In addition to sourcing RSPO-certified palm oil we extend our commitment beyond our direct supply chains by partnering with Forever Sabah, a non-profit organisation, where we have supported the audit and successful RSPO certification of 500 smallholders in Malaysia. This collaborative effort not only safeguards forests but also empowers local smallholder farmers to cultivate palm sustainably, enabling more RSPO certified sustainable palm to come to market.

Through our existing partnership with Forever Sabah, in 2024 M&S funded a grassroot non-profit, Pacos Trust, to design and incorporate a 'Gender and Children's Rights' module into the existing trainings

Through this funding, Pacos delivered a three-day 'Training of Trainers' session in November 2024 for Forever Sabah. The session had three objectives: to understand and discuss the importance of gender, women's, and children's rights; to prepare trainers to conduct programs that highlight women's participation and leadership while ensuring children's rights are upheld; and to design strategies for implementing community workshops which they will lead throughout 2025.

2.6 Please estimate the regional distribution of your company's RSPO certified palm oil, palm kernel oil and related products (as declared in Question RT.2.4) in the following countries/regions:

Countries/Regions	Percentage
Europe	96
North America	1
Malaysia	1
Indonesia	1
China	0
India	0
Latin America	0
Africa	0
Rest of World	1

3. TimeBound Plan

3.1 Which year did your company begin (or expects to begin) using RSPO-certified sustainable palm oil and palm oil products in own-brand products

2009

3.1.1 If the previous target year has not been met, please explain why.

We met our target

3.2 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil, palm kernel oil and related products from any supply chain option in own-brand products.

2009

3.2.1 If the previous target year has not been met, please explain why.

We met our target

3.3 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil and palm oil products from physical supply chain options (Identity Preserved, Segregated and/or Mass Balance) in own-brand products.

2019

3.3.1 If the previous target year has not been met, please explain why.

We have now achieved 100% physical palm oil purchase (MB and SG).

3.4 If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why

They do cover all countries

4. Trademark Use

4.1 Does your company use or plan to use the RSPO Trademark in own-brand products?

No

4.3 Please explain why your company does not plan to use the RSPO Trademark in own-brand products

- ☐ Challenging reputation of palm oil
- ☐ Confusion among end-consumers
- ☐ Costs of changing labels
- ☐ Difficulty of applying for RSPO Trademark
- ☐ Lack of customer demand
- ☒ Limited label space
- ☒ Low consumer awareness
- ☒ Low usage of palm oil
- ☐ Risk of supply disruption
- ☐ Others

Others

-

5. Actions for Next Reporting Period

5.1 Please outline activities that your company will take in the coming year to promote the production or consumption of certified sustainable palm oil (CSPO)

- ☒ Participation in RSPO Working Group or Task Forces
- ☒ Support Independent Smallholders (ISH)
- ☐ Contribute to the RSPO Smallholder Trainer Academy
- ☐ Financial contribution to the RSPO Smallholder Support Fund
- ☒ Direct investments in Smallholder Certification projects
- ☐ Involvement/direct investments in Jurisdictional/Landscape approach
- ☐ Direct/collective investments in conservation and restoration initiatives
- ☐ Financial contribution to support members with Remediation and Compensation (RaCP) process, direct/collective investments in conservation and restoration initiatives
- ☐ Allocating FTE to promote the production or consumption of certified sustainable oil palm products
- ☒ Specific policies and action plans by the member to promote CSPO production or consumption in the upstream or downstream supply chain, including target dates or broader policies that include such efforts
- ☐ No activities planned
- ☒ Others

Other

To ensure we don't contribute to deforestation, 100% of the palm oil and palm-based ingredients in our food own-brand products are certified to sustainable standards set by the Roundtable for Sustainable Palm Oil (RSPO), with 98.72% from a segregated source. The remaining 1.28% are palm oil derivatives and fractions where RSPO-segregated is unavailable or unviable, and certified to a mass balance scheme. Our target is to source 100% segregated responsibly sourced palm oil ingredients in our food products by 2025/26 and our requirements are outlined in our Palm Oil Policy and we have a robust governance process in place to drive progress with our suppliers.

For the mass balance palm oil derivatives in our supply chain, we working with our suppliers and multi-stakeholder organisations like the Retail Palm Oil Group and the Oleochemical Working Group within the UK Sustainable Commodities Initiative to look at ways we can a) increase the availability of RSPO-segregated palm derivatives and fractions and b) develop new risk classification frameworks to determine risk and mitigation measures that these palm ingredients would need to achieve in order to be classified as 'Sustainable, Deforestation free'. We are also building risk assessments internally and working with our suppliers to ensure we are compliant with the upcoming EU Deforestation Regulation (and anticipated UK Forest Risk Commodities legislation).

In addition to sourcing RSPO-certified palm oil we extend our commitment beyond our direct supply chains by partnering with Forever Sabah, a non-profit organisation, where we have supported the audit and successful RSPO certification of 500 smallholders in Malaysia. This collaborative effort not only safeguards forests but also empowers local smallholder farmers to cultivate palm sustainably, enabling more RSPO certified sustainable palm to come to market.

Through our existing partnership with Forever Sabah, in 2024 M&S funded a grassroot non-profit, Pacos Trust, to design and incorporate a 'Gender and Children's Rights' module into the existing trainings

Through this funding, Pacos delivered a three-day 'Training of Trainers' session in November 2024 for Forever Sabah. The session had three objectives: to understand and discuss the importance of gender, women's, and children's rights; to prepare trainers to conduct programs that highlight women's participation and leadership while ensuring children's rights are upheld; and to design strategies for implementing community workshops which they will lead throughout 2025.

Challenges and Support

1.1 What significant obstacles or challenges has your company encountered in the promotion of certified sustainable palm oil (CSPO)? What efforts has your company taken to address these obstacles or challenges?

- ☒ Awareness of RSPO in the market
- ☐ Difficulties in the certification process
- ☐ Certification of smallholders
- ☐ Competition with non-RSPO members
- ☐ High costs in achieving or adhering to certification
- ☐ Human rights issues
- ☒ Insufficient demand for RSPO-certified palm oil
- ☒ Low usage of palm oil
- ☐ Reputation of palm oil in the market
- ☐ Reputation of RSPO in the market
- ☒ Supply issues
- ☒ Traceability issues
- ☐ No challenges faced
- ☒ Others

Others

Challenges from our suppliers in sourcing RSPO segregated palm derivatives and fractions where RSPO-segregated is unavailable or unviable(i.e. glycerine)

For the mass balance palm oil derivatives in our supply chain, we working with our suppliers and multi-stakeholder organisations like the Retail Palm Oil Group and the Oleochemical Working Group within the UK Sustainable Commodities Initiative to look at ways we can a) increase the availability of RSPO-segregated palm derivatives and fractions and b) develop new risk classification frameworks to determine risk and mitigation measures that these palm ingredients would need to achieve in order to be classified as 'Sustainable, Deforestation free'. We are also building risk assessments internally and working with our suppliers to ensure we are compliant with the upcoming EU Deforestation Regulation (and anticipated UK Forest Risk Commodities legislation).

1.2 In addition to the actions already reported in this ACOP report, what other ways has your company supported the vision of the RSPO to transform markets to make sustainable palm oil the norm?

- ☒ Communication and/or engagement to transform the negative perception of palm oil
- ☐ Engagement with business partners or consumers on the use of CSPO
- ☒ Engagement with government agencies
- ☒ Engagement with peers and clients
- ☐ Promotion of CSPO through off product claims
- ☐ Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations
- ☐ Promotion of physical CSPO
- ☒ Providing funding or support for CSPO development efforts
- ☐ Research & Development support
- ☒ Stakeholder engagement
- ☐ No actions taken
- ☒ Others

Others

For the mass balance palm oil derivatives in our supply chain, we working with our suppliers and multi-stakeholder organisations like the Retail Palm Oil Group and the Oleochemical Working Group within the UK Sustainable Commodities Initiative to look at ways we can a) increase the availability of RSPO-segregated palm derivatives and fractions and b) develop new risk classification frameworks to determine risk and mitigation measures that these palm ingredients would need to achieve in order to be classified as 'Sustainable, Deforestation free'. We are also building risk assessments internally and working with our suppliers to ensure we are compliant with the upcoming EU Deforestation Regulation (and anticipated UK Forest Risk Commodities legislation).

In addition to sourcing RSPO-certified palm oil we extend our commitment beyond our direct supply chains by partnering with Forever Sabah, a non-profit organisation, where we have supported the audit and successful RSPO certification of 500 smallholders in Malaysia. This collaborative effort not only safeguards forests but also empowers local smallholder farmers to cultivate palm sustainably, enabling more RSPO certified sustainable palm to come to market.

Through our existing partnership with Forever Sabah, in 2024 M&S funded a grassroots non-profit, Pacos Trust, to design and incorporate a 'Gender and Children's Rights' module into the existing trainings

Through this funding, Pacos delivered a three-day 'Training of Trainers' session in November 2024 for Forever Sabah. The session had three objectives: to understand and discuss the importance of gender, women's, and children's rights; to prepare trainers to conduct programs that highlight women's participation and leadership while ensuring children's rights are upheld; and to design strategies for implementing community workshops which they will lead throughout 2025.

1.3 If your company has any other publicly-available reports or information regarding its palm oil-related policies and activities, please provide the links here

Corporate webpage:

<https://corporate.marksandspencer.com/sustainability/our-products/food-raw-materials/palm-oil>

M&S Palm Oil policy (publicly available): <https://corporate.marksandspencer.com/sites/marksandspencer/files/marks?spencer/Palm-oil/MS%20Palm%20Oil%20Policy%20-%20Nov%202023.pdf>
