The bar graph to the left shows company scores across the eight Index Topics and scores are shown for each Topic. The circles provide an alternate view on the company's overall results, showing the score per indicator type.
Scores and ranks

- Overall, Marks and Spencer (referred to throughout this scorecard as M&S) ranks sixth with a score of 3.9 out of 10 (the average across all retailers is 3.3).
- M&S ranks second in Nutrient profiling - defining ‘healthy’ products with a score of 7.5 out of 10 and ranks first in Media and on-pack advertising with a score of 6.1 out of 10. M&S has a clear definition of healthy products and has a clearly articulated responsible marketing policy and an explicit commitment not to advertise HFSS products to children under 18 at all, on any forms of media.
- Governance and Accessibility of nutritional information and labelling are the areas that M&S scores lowest on. To improve its performance, M&S is advised to strengthen its governance by placing formal accountability for the nutrition strategy with the CEO, to disclose sales volumes and values subject to the Soft Drinks Industry Levy (SDIL) and to transparently report on its approach to back-of-pack (BOP) and front-of-pack (FOP) labelling.

Governance

- M&S has a strategy to grow through a focus on nutrition and health in the UK, as part of its wider Plan A strategy, and has provided evidence of having a comprehensive, multi-year plan to deliver the strategy – the only retailer to do so.
- M&S has set a target to increase the sales of healthy products – namely, to ensure that by 2022, 50% of its food sales will come from healthier products. The company reports on progress against this target, indicating that in 2020/21 38% of its food sales derived from healthier products.
- M&S is one of five retailers which provided evidence of having increased the sales of fruit and vegetables in the last financial year.

Areas of improvement

- M&S is encouraged to strengthen its governance by ensuring that formal accountability for the nutrition strategy (part of Plan A) rests at the highest level of the company – with either the CEO or a senior executive – rather than with a committee that reports to the Board.
- M&S is advised to strengthen its nutrition plan by setting clear and timebound targets to increase sales of (fresh, dried, tinned/canned and frozen) fruit and vegetables and further enhancing this by including a focus on helping customers to reach the UK dietary guidelines. Publication of the plan in the public domain would also be welcomed.
- M&S is encouraged to reference business risks explicitly linked to rising rates of obesity and diet-related diseases in a publicly available risk register.

- M&S is encouraged to be more transparent in this area by reporting on:
  - the percentage of products in its portfolio that are healthy;
  - the percentage of sales generated by fruit and vegetables;
  - the ratio of sales growth of healthy products versus overall sales growth;
  - the ratio of sales growth on fruit and vegetables versus overall sales growth; and
  - the percentage of sales volume and value subject to the Soft Drinks Industry Levy (SDIL).

- M&S is also recommended to step up its efforts to reduce the number of own-brand as well as manufacturer-brand products subject to the SDIL and actively report on this.

- M&S has indicated it strives to understand the health needs of customers. M&S could improve in this Topic by providing evidence of having used independent research to deliver on the company’s nutrition strategy and specifically to address nutrition needs of priority population groups at higher risk of diet-related disease or food insecurity, as some of its peers have done.

**Nutrient profiling - defining ‘healthy’ products**

- M&S uses the Food Standards Agency (FSA) 2004/5 nutrient profiling model (NPM), which assesses levels of both positive and negative nutrients and/or food components in products and produces an overall score on a sliding scale. The company applies the NPM to some products and product categories within its own-brand product range.

- M&S is one of just two of the retailers that represent industry best practice by using its NPM to determine strategies for both product reformulation and promotion.

**Areas of improvement**

- M&S is advised to use its NPM for all products and product categories.

- M&S is encouraged to publish its NPM in full on its website, including criteria, scores and how and when the NPM is applied.
M&S commits to adhere to the latest government reformulation programmes for sugar, salt and calories and reports on progress:

- M&S is one of only two retailers that is already reporting progress against the latest and more stringent government salt reduction targets (i.e., targets for 2024), indicating that 68% of the company’s products meet those targets.
- M&S has indicated that ‘currently […] 79% of our products meet the 2024 maximum calorie targets.’
- M&S has the most ambitious sugar reduction target found in this Index, having set an equivalent target to that of the government’s sugar reduction programme of 20% sugar reduction but with an earlier deadline of 2019. In 2019, the company reported that it had reduced total sugars by 17% across 10 indulgent categories that contribute most to UK diets.
- In 2019, M&S completely achieved its target to reduce saturated fats in products by 20%.

The retailer additionally shares the following: ‘Over the next year we will reformulate [a fixed number of] products to no longer be High in Fat, Sugar and Salt (HFSS).’

M&S commits to increase the level of vegetables in some of its packaged products, specifically setting a commitment to ensure that 50% of all children’s meals will include one portion of vegetables.

Areas of improvement

- Although M&S reports on some progress towards its commitments, progress is often not linked to a specific target. In particular, M&S is advised to develop standardised reporting frameworks for tracking annual progress against all the reformulation targets it has set (including the percentage change in positive food components as well as negative nutrients added to or removed from products), and to report regularly and comprehensively both online and in annual reporting. Additionally, there have been delays in updating this information (the most recent data available in mid-2021 referred to progress in February 2019).
- M&S is advised to set a new, clear and timebound target to reduce levels of saturated fats (the company’s previous targets have expired), and to expand its current target (and establish a baseline) to increase fruit, vegetables and wholegrains in packaged products to all products and product categories (rather than only children’s meals).
- M&S is advised to commit to offer smaller-sized portions of products not meeting the company’s healthy standards as defined by the FSA 2004/5 NPM, and report on efforts to reduce portion of less healthy products.
- Although M&S indicated it has eliminated industrial trans fats (iTFAs) in relevant products, it does not have a clear target to uphold that commitment. M&S is encouraged to set a specific target in line with the World Health Organization (WHO) recommendation that iTFAs should be less than 2g per 100g of fats/oils.
M&S has a price promise that healthy options will always be the same price or cheaper than less healthy products.

M&S is one of only two retailers found to use its NPM to underpin promotions and one of five retailers to commit to use the NPM to guide product positioning in store.

M&S has committed both to increasing the number/percentage of healthy products in more prominent locations relative to less healthy products, and to remove some less healthy items from checkouts. M&S’s efforts to restrict the sale of less healthy products is also evidenced by the discontinuation of volume-based promotions for less healthy products.

The company has committed to use pricing and price promotions, as well as marketing and other promotional techniques, to drive the sales of healthy products. M&S has indeed successfully increased sales revenues from some fresh produce lines. The company has also committed to using other shelf/in-store labelling to identify healthy products through the use of in-store hotspots.

Among other techniques used by M&S to drive the sale of healthy products is the use of volume-based promotions on healthier products (M&S is the only retailer that provided evidence of this at engagement phase) and the offering free fruit to children in-store.

Areas of improvement

Although M&S does have a generic commitment to address the affordability of its healthy products for the general consumer, the company is advised to extend this commitment to include considerations specifically for low-income groups. The company is also encouraged to report on examples and impact of its efforts on addressing affordability.

M&S is encouraged to extend its commitment to remove some less healthy products from checkouts to all less healthy product categories and all prominent locations.

Although M&S has a price promise that healthy options will always be the same price or cheaper than less healthy options, the company is advised to explicitly extend this price promise to all products and product categories. The company is also encouraged to be transparent about this and to report on implementation and impact of the price promise to date.

M&S could be more transparent on the impact of promotions and in-store campaigns, including regularly reporting on targets for the promotion of healthier products and providing data on the impact this has on prices and sales.

M&S has neither committed to use in-store promotional campaigns/activities directed at children to promote healthy products nor committed not to run any in-store promotional campaigns/activities directed at children that involve any less healthy products. It is advised to do so to help to incentivise the shift to a healthier diet in children.
• M&S is encouraged to step up its efforts to restrict the sale of less healthy products to all consumers – for example by committing to reduce price-based promotions on less healthy products, by reporting on whether and how the company has successfully increased the prominence of healthy products, and by adopting a wider range of marketing and promotional techniques (such as shelf labelling).

• M&S is advised to commit to offer smaller-sized portions on products not meeting the company’s healthy standards, and report on action on this commitment.

• M&S is advised to extend its commitment to end sales of energy drinks all children under the age of 18, and to provide evidence of having implemented this, for instance by indicating that M&S staff receives training on the issue.

Media and on-pack advertising

• M&S has a clearly articulated responsible marketing policy, an explicit commitment not to advertise HFSS products to children under 18 at all, on any forms of media, and a significant degree of transparency in this area.

• M&S’s policy goes beyond the CAP Codes (i.e., the UK Code of Broadcast Advertising and the UK Code of Non-broadcast Advertising and Direct & Promotional Marketing), as the company’s policy applies to all children up to the age of 18, whereas the CAP Codes apply to children only up to the age of 16. It is one of just four of the retailers to apply this higher age.

• M&S’s responsible marketing policy commits to legal, decent, honest, truthful and never misleading communications, making specific reference to the display of food, to nutrition and health claims and to portion sizes. It also sets out specific principles guiding the company’s approach to marketing to children, including never directly or indirectly conveying misleading or harmful messages, never exploiting a child’s inexperience or credulity, and never encouraging unhealthy dietary habits in children.

• M&S is one of two retailers to go beyond the CAP Code by committing not to use child-oriented characters on any products on any forms of media.

• M&S is the only retailer found to commit not only to advertise more healthy packaged products as well as more fruit and vegetables, but also to go beyond the UK Code of Broadcast Advertising (BCAP Code) by committing not to advertise HFSS products to children under 18 at all, on any forms of media.

• M&S, along with the other retailers, provides evidence of sponsoring initiatives promoting children and/or adults’ healthy eating. For instance, it is one of the retailers on the Child Food Poverty Task Force of the #EndChildFoodPoverty campaign started by British football player Marcus Rashford during the COVID-19 pandemic.
Areas of improvement

- Although M&S performs well in this area, it could improve by explicitly committing to increase the proportion of advertising spend on healthy products relative to overall advertising spend and publish a commentary outlining the changes to the company’s advertising spending in support of healthier eating.
- M&S is advised to review how the Percy Pig branded HFSS food products comply with the company’s responsible marketing commitments and commitment not to use child-oriented characters on products and in any form of media.
- Additional to its existing commitments, M&S is also advised to commit not to sponsor materials, people or activities popular with children and/or adults except in conjunction with healthy products/products low in sugar/calories/salt/fat.
- M&S is encouraged to report on the impact of the initiatives it sponsors.
- M&S should commission a third-party organisation to audit company compliance with its responsible marketing policy, and publicly disclose compliance levels, to ensure that all marketing conducted by the company aligns with the policy, and to define corrective measures for instances of non-compliance.

Accessibility of nutrition information and labelling

- M&S has a front-of-pack (FOP) labelling policy applicable to the whole food catalogue.

Areas of improvement

- M&S is encouraged to ensure that BOP and FOP nutrition information is provided online for all products and that the IGD ‘gold standard’ FOP labels are applied. Currently, the website focuses primarily on gifting lines, which do not include FOP labels. The company is further encouraged to set a clear, comprehensive and publicly available shared policy with its partner Ocado on the display of BOP and FOP nutrition information across the Ocado platform.
- Products exempt from M&S’s FOP labelling policy are not defined and the company could be more transparent as to the percentage of its products that display the full five nutrient labels and which only display the calorie label.
- M&S is encouraged to publish online information regarding its FOP labelling and disclose the percentage of its portfolio that is compliant with its FOP labelling policy.
- M&S could improve accessibility of online nutrition information through improved filter functionality (including an easily accessible healthy filter or several nutrient-based filters) as well as the display of FOP labels together with product pictures online to make them as accessible as they are in-store.
M&S is encouraged to use its NPM (the FSA 2004/5 NPM) to determine on which products health claims can be placed. Currently, M&S commits to only placing health claims (including the M&S Eat Well Sunflower logo) on products that meet certain nutrition criteria – i.e., products that ‘fit within the health eating guidelines provided in the UK Government EatWell Guide’ even if they fall short of the company’s NPM.

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**Engagement with stakeholders and policymakers**

- M&S's Anti-bribery and Corruption Policy outlines a zero-tolerance approach to bribery and corruption.
- M&S is one of the companies that provides the most comprehensive level of disclosure of its industry and trade association membership, including the starting date of the membership/partnership, the level of engagement/status (e.g., Board member/participant etc.) and the rationale for membership.
- The company is a supporter of the Consumer Goods Forum's Collaboration for Healthier Lives initiative, the Veg Power 'Eat them to defeat them' campaign and a range of other initiatives.

**Areas of improvement**

- M&S should publish a clear and comprehensive lobbying policy or code of conduct in line with the Responsible Lobbying Framework, in which it commits to:
  - only engage with government, political parties, policymakers and policymaking bodies in support of measures to improve health and nutrition, aligned with public-health interest as identified by government; and
  - only engage in lobbying activities that support an evidence-based approach to policymaking, with the emphasis on independent, peer-reviewed science.

- M&S is encouraged to participate in more initiatives that are working towards addressing the UK's nutrition challenges.
- M&S could improve transparency of its engagement with policymakers by publicly stating whether it would welcome (or not oppose) regulatory measures to address diet-related health issues in the UK.
- M&S is encouraged to provide more clarity as to whether its publicly available list of trade associations is comprehensive.
- M&S is encouraged to disclose publicly that it has developed nutrition policies and programmes with relevant stakeholders.
Infant and young child nutrition

- M&S explicitly confirmed to ATNI during the engagement phase for this Index that it neither manufactures nor sells any products for young children aged under three years (including infant and follow-on formula, growing-up milk (also known as toddler milk) and complementary foods) and so has not been scored in this Topic.

Areas of improvement

- Although M&S does not manufacture or sell foods intended for children under three years of age and it has therefore not been assessed in this part of the Index, it is noted that M&S has a joint venture with Ocado, and that the latter does sell infant and young child nutrition products. M&S is advised to be more transparent about its relationship with Ocado and work with Ocado to ensure that all products (including those manufactured by M&S) that could be consumed by this age group are appropriately marketed by Ocado.
General disclaimer

This company scorecard has been based on research carried out by ATNI based on publicly available data and company engagement between March and August 2021. Any action taken by the retailer after 29 August 2021 has, therefore, not been included in the scoring. The findings of this Index regarding retailers’ performance rely to a large extent on information shared by the companies themselves, additional to information available on the company’s website. Several factors beyond the retailers’ control (such as the COVID-19 pandemic) may have impacted their capacity to collate and share the information (publicly or directly with ATNI) that is needed for this Index. Particularly where retailers have been involved in only limited or no engagement, this Index may not represent the full extent of these companies’ efforts.

As a multistakeholder, collaborative project, the findings, interpretations and conclusions expressed in the report may not necessarily reflect the views of the retailers, of members of the different stakeholder groups consulted for this research (including the Expert Group, industry associations and investors) or the organisations they represent, or of the funders of the project.

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