

**Supplementary Offering Circular**

dated 19 April 2002

**MARKS AND SPENCER p.l.c.**

**MARKS AND SPENCER FINANCE p.l.c.**

**ST. MICHAEL FINANCE p.l.c.**

*(each incorporated with limited liability in England and Wales)*

**£3,000,000,000**

**Euro Medium Term Note Programme**

**Due from one month to 30 years from the date of original issue**

**Guaranteed (in respect of Notes issued by Marks and Spencer Finance p.l.c. and St.**

**Michael Finance p.l.c.) by**

**MARKS AND SPENCER p.l.c.**

*(Incorporated with limited liability in England and Wales)*

This document has been prepared in connection with the £3,000,000,000 Euro Medium Term Note Programme (the "**Programme**") for Marks and Spencer p.l.c., Marks and Spencer Finance p.l.c., St. Michael Finance p.l.c. (the "**Issuers**") and is supplemental to the Offering Circular, dated 25 September 2001 (the "**Offering Circular**"). The Offering Circular comprises listing particulars approved by the Financial Services Authority in its capacity as competent authority under the Financial Services and Markets Act 2000 (the "**UK Listing Authority**").

This document constitutes supplementary listing particulars to the Offering Circular, which have been approved by the UK Listing Authority as required by Section 81 of the Financial Services and Markets Act 2000 in relation to Notes to be issued during the period of 12 months from the date of the Offering Circular. This document should be read in conjunction with the Offering Circular. Terms defined in the Offering Circular have the same meaning when used in this document.

The Offering Circular shall be amended as set out herein.

Each of the Issuers and the Guarantor accept responsibility for the information contained in this document. To the best of the knowledge and belief of the Issuers and the Guarantor (who have taken all reasonable care to ensure that such is the case) the information contained in this document is in accordance with the facts and does not omit anything likely to affect the import of such information.

A copy of this document has been delivered for registration to the Registrar of Companies in England and Wales as required by Section 83 of the Financial Services and Markets Act 2000.



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Under a Court approved scheme of arrangement, made pursuant to section 425 of the Companies Act 1985, Marks and Spencer p.l.c. (being an Issuer and the Guarantor under the Programme) became a subsidiary of Marks and Spencer Group p.l.c. with effect from 19 March 2002. The shares of Marks and Spencer p.l.c. have been de-listed.

Marks and Spencer Group p.l.c. is the new holding company of the Marks and Spencer group of companies. The share capital of Marks and Spencer Group p.l.c. consists of listed ordinary shares and B shares, which were issued to the holders of shares in Marks and Spencer p.l.c. pursuant to the scheme of arrangement.

Marks and Spencer p.l.c. is the only asset of and wholly owned by Marks and Spencer Group p.l.c.

Save as disclosed herein there has been no significant change and no significant new matter has arisen since publication of the Offering Circular.

Dated: 19 April 2002