



Independent Limited Assurance Report of KPMG LLP to John Lewis Partnership plc

KPMG LLP (“KPMG” or “we”) were engaged by John Lewis Partnership plc (“John Lewis Partnership”) to provide limited assurance over the Selected Information described below for the for the 52 weeks ended 28 January 2023

Our conclusion

Based on the work we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of the remainder of this report, in particular the inherent limitations explained below and this report’s intended use.

Selected Information

The scope of our work includes only the information included within the Directors’ report – Streamlined Energy and Carbon Reporting section on pages 22 to 24 of the of John Lewis Partnership Annual Report and Accounts, and the Ethics and Sustainability Progress Report 2022/23 (“the Reports”) and the Basis of Reporting for Externally Assured Corporate Responsibility Data 2022/23 (“the Reporting Criteria”) for the 52 weeks ended 28 January 2023 marked with the symbol * (“the Selected Information”).

We have not performed any work, and do not express any conclusion, over any other information that may be included in the Report or displayed elsewhere on John Lewis Partnership’s website for the current year or for previous periods unless otherwise indicated.

Reporting Criteria

The Reporting Criteria we used to form our judgements are John Lewis Partnership’s Reporting Guidelines 2022/23 as set out at <https://www.johnlewispartnership.co.uk/csr/reporting/reports-policies-standards.html> (“the Reporting Criteria”). The Selected Information needs to be read together with the Reporting Criteria.

Inherent limitations

The nature of non-financial information; the absence of a significant body of established practice on which to draw; and the methods and precision used to determine non-financial information, allow for different, but acceptable evaluation and measurement techniques and can result in materially different measurements, affecting comparability between entities and over time. The Reporting Criteria has been developed to assist John Lewis Partnership in John Lewis Partnership’s purpose in procuring the Report. As a result, the Selected Information may not be suitable for another purpose.

Directors’ responsibilities

The Directors of John Lewis Partnership are responsible for:

- designing, operating and maintaining internal controls relevant to the preparation and presentation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- selecting and/or developing objective Reporting Criteria;
- measuring and reporting the Selected Information in accordance with the Reporting Criteria; and
- the contents and statements contained within the Report and the Reporting Criteria.

Our responsibilities

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been properly prepared, in all material respects, in accordance with the Reporting Criteria and to report to John Lewis Partnership in the form of an independent limited assurance conclusion based on the work performed and the evidence obtained.

Assurance standards applied

We conducted our work in accordance with International Standard on Assurance Engagements (UK) 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information (“ISAE (UK) 3000”) issued by the Financial Reporting Council and, in respect of the greenhouse gas emissions information included within the Selected Information in accordance with International Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements (“ISAE 3410”), issued by the International Auditing and Assurance Standards Board. Those standards require that we obtain sufficient, appropriate evidence on which to base our conclusion.

Independence, professional standards and quality control

We comply with the Institute of Chartered Accountants in England and Wales (“ICAEW”) Code of Ethics, which includes independence, and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the IESBA Code of Ethics. We apply International Standard on Quality Control (UK) 1 Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements and accordingly we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed

A limited assurance engagement involves planning and performing procedures to obtain sufficient appropriate evidence to obtain a meaningful level of assurance over the Selected Information as a basis for our limited assurance conclusion. Planning the engagement involves assessing whether the Reporting Criteria are suitable for the purposes of our limited assurance engagement. The procedures selected depend on our judgement, on our understanding of the Selected Information and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

The procedures performed included:

- conducting interviews with John Lewis Partnership management to obtain an understanding of the key processes, systems and controls in place over the preparation of the Selected Information;
- examining a selection of the internal process documentation which explains the processes, systems and controls in place over the preparation of the Selected Information;
- agreeing a selection of the underlying data which supports the Selected Information to corresponding source documentation;
- reperforming a selection of the carbon conversion factor calculations, other unit conversion factor calculations and manual calculations performed over the Selected Information;
- agreeing the relevant prior period and baseline data to previously reported data where these were used in the calculation of the Selected Information, including reperforming the calculation;
- performing analytical procedures over the aggregated Selected Information, including a comparison to the prior period’s amounts having due regard to changes in business volume and the business portfolio; and
- reading the narrative within the Report with regard to the Reporting Criteria, and for consistency with our findings.

The work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed

This report’s intended use

Our report has been prepared for John Lewis Partnership solely in accordance with the terms of our engagement. It has been released to John Lewis Partnership on the basis that our report shall not be copied, referred to or disclosed, in whole (save for John Lewis Partnership’s own internal purposes) or in part, without our prior written consent.

Our report was designed to meet the agreed requirements of John Lewis Partnership determined by John Lewis Partnership’s needs at the time. Our report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than John Lewis Partnership for any purpose or in any context. Any party other than John Lewis Partnership who obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, KPMG LLP will accept no responsibility or liability in respect of our report to any other party.

Jonathan Mills
for and on behalf of KPMG LLP

Chartered Accountants
London
28 April 2023

The maintenance and integrity of John Lewis Partnership’s website is the responsibility of the Directors of John Lewis Partnership; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information, Reporting Criteria or Report presented on John Lewis Partnership’s website since the date of our report.



Appendix 1

The Underlying Selected Data that constitutes the Selected Information are listed below. The information in this Appendix needs to be read together with the limited assurance report and the Reporting Criteria

Underlying Selected Data	Reporting Period	Period	Amount	Unit
Supply Chain - Percentage of cotton in own-brand products that is from sustainable or recycled sources	FY	30/01/2022 - 28/01/2023	61.05	%
Supply Chain - Percentage of soy used in own-brand product supply chains that is certified deforestation and conversion free for the year ended 31st December 2022	CY	01/01/2022 - 31/12/2022	11.06	%
Scope 1 Emissions Location Based	FY	30/01/2022 - 28/01/2023	120,423.96	tonnes CO2e
Scope 1 Emissions Location Based	CY	26/12/2022 - 24/12/2022	123,389.80	tonnes CO2e
Scope 1 Emissions Market Based	FY	30/01/2022 - 28/01/2023	120,423.96	tonnes CO2e
Scope 1 Emissions Market Based	CY	26/12/2022 - 24/12/2022	123,389.80	tonnes CO2e
Scope 2 Emissions Location Based	FY	30/01/2022 - 28/01/2023	105,227.48	tonnes CO2e
Scope 2 Emissions Location Based	CY	26/12/2022 - 24/12/2022	105,905.42	tonnes CO2e
Scope 2 Emissions Market Based	FY	30/01/2022 - 28/01/2023	1390.30	tonnes CO2e
Scope 2 Emissions Market Based	CY	26/12/2022 - 24/12/2022	1394.09	tonnes CO2e
Scope 3 Emissions	FY	30/01/2022 - 28/01/2023	15,102.22	tonnes CO2e
Scope 3 Emissions	CY	26/12/2022 - 24/12/2022	15,211.64	tonnes CO2e
Emissions - Percentage reduction in GHG emissions (tonnes) in the financial year against a 2018 baseline	FY	30/01/2022 - 28/01/2023	30.54	%
Emissions - Percentage reduction in GHG emissions (tonnes) in the calendar year against a 2018 baseline	CY	26/12/2022 - 24/12/2022	28.85	%
Transition to Fleet Alternative Fuels – Litres of fossil fuel consumed across the partnership in current year	CY	01/01/2022 - 31/12/2022	23,415,157	Litres
Transition to Fleet Alternative Fuels – Percentage of diesel displaced by low or zero carbon fuels in 2022	CY	01/01/2022 - 31/12/2022	37.15%	%
Transition to Fleet Alternative Fuels – Review of calculation of current year transition metric vs. the 2018 baseline for accuracy - Assured to the 52 weeks ended 31st December 2022	CY	01/01/2022 - 31/12/2022	32.82%	%
Packaging - Percentage of product packaging that is recyclable, reusable or home compostable for Waitrose	CY	01/01/2022 - 31/12/2022	92.61	%
Packaging - Percentage of product packaging that is recyclable, reusable or home compostable for John Lewis	CY	01/01/2022 - 31/12/2022	87.31	%
Waste - Percentage of operational waste that is recycled	CY	26/12/2022 - 24/12/2022	72.60	%
Waste - Percentage reduction in Waitrose operational food waste for the 52 weeks ended	CY	26/12/2022 - 24/12/2022	22.52	%
Waste - Percentage reduction in Waitrose operational food waste for the 52 weeks ended	FY	30/01/2022 - 28/01/2023	22.49	%