BASIS OF REPORTING FOR EXTERNALLY ASSURED CORPORATE RESPONSIBILITY DATA 2022/23

Data periods
Our financial (trading) year always finishes on the last Saturday of January. This means our year on year data period may sometimes vary by one week. The 2022/23 financial year is the 52 weeks ended 28th January 2023.

Reporting frequency
We report externally on an annual basis. Internally we report more frequently on some management information included below.

Assurance
Selected data assured by KPMG in 2015/16, 2016/17, 2017/18, 2018/19, 2019/20, 2020/21 and 2021/22.

The scope of KPMG limited assurance under ISAE (UK) 3000 and ISAE 3410 for the period 2021/22 is indicated by the KPIs below. KPIs previously assured by KPMG and not included in this document have been assured internally this year by the Risk, Reporting and Assurance Manager and Ethics and Sustainability Specialist, through an evidence-based approach.

ENVIRONMENT: ENERGY CONSUMPTION

Data Periods
Our environmental data is reported in line with the approximate calendar year. For 2022 this is the 52 weeks starting 26th December 2021 and ending 24th December 2022 aligned to weekly retail reporting.

Description	Methodology	Scope/exclusions	Unit of reporting
Total energy consumption (gas and electricity)	Consumption data is calculated via a combination of billing and estimates based on reference sites where no data is available for the site.	Energy associated with all shops, offices, clubs and owned and operated distribution centres has been included. Waitrose energy for Leckford has also been included. Energy used	kWh

	Where a gap is identified for a given meter (i.e. latest invoice not covering consumption to date), the system will automatically indicate the number of 'missing days'. Consumption is then estimated as follows. A daily average consumption is calculated from actual data over a preceding period (period dependent on utility type – see below) and then multiplied by the number of missing days for the current period. The 'preceding period' of actual data referenced is as follows: ● for Electricity - preceding 12 months, if available; if no consumption during preceding 12 months, refers to all months from start of preceding calendar year. ● for Gas - preceding 12 months, if available.	at outsourced distribution centres has not been included in the reported consumption, but is included within the Carbon Footprint.	

ENVIRONMENT: GREENHOUSE GAS EMISSIONS **Data Periods**

Our environmental data is reported in line with the approximate calendar year. For 2022 this is the 52 weeks starting 26th December 2021 and ending 24th December 2022 aligned to weekly retail reporting.			
Description	**Methodology**	**Scope/exclusions**	**Unit of reporting**
Absolute Location-Based Partnership GHG emissions	See below for the methodology for individual emissions sources. Conversion factors: Data has been calculated using BEIS 2022 emissions factors for the majority of carbon streams. Leckford agriculture and our latest refrigerants require the use of more specific factors due to their innovative nature and from the individual product's development. There are no specific emissions factors for air conditioning or other cooling technologies. Emissions from purchased cooling are therefore calculated using '0.5x emissions factor for electricity' - i.e. a coefficient of performance (COP) of 2 is assumed for district cooling	Our carbon footprint includes emissions resulting from UK-owned and operated parts of the business. It also includes significant emissions from third party operated distribution sites that are solely operated for Waitrose. See below for individual emissions sources.	Tonnes CO2e
Absolute Market-Based Partnership GHG emissions	As above. Scope 2: The vast majority of the electricity consumed within our sites is purchased through our group contract which is a guaranteed renewable supply.	As above. Scope 1: A statement is made about CO2 from biogas in 'outside of scopes' but is not included in the emissions total as per BEIS guidance.	Tonnes CO2e

	For sites which are not under our group contract, REGOs are purchased to guarantee that 100% of the electricity consumed is renewable. Under the GHG scope 2 guidance, where a supply can be demonstrated as renewable, a zero emissions factor can be applied. Where our sites use onsite cooling and heating plants, we have applied BEIS' emissions factors. We report emissions attributed to electricity consumption by associated third parties as Scope 3 using the grid average emissions factor.		
Partnership Gross emissions (tonnes CO2e) per £m sales	Total of all – scope 1, 2 (market based) and 3 – emissions divided by gross Partnership annual sales.	As per absolute emissions above.	Tonnes CO2e per £m sales
Scope 1 **Fuel combustion**	Fuel consumption is calculated from actual usage: bills based on meter readings (natural gas) and delivery invoices (other fuels). Natural gas estimates as per energy section above - where a reference site is used unless billing or AMR data is available. No estimates are made on other fuel types. Distribution emissions are calculated from fuel invoices, telematics and fuel card reports.	Emissions sources included: - Company owned vehicles – commercial fleet and company cars. - Stationary combustion of natural gas, gas oil, kerosene, LPG/ propane, diesel, petrol, wood pellets - Emissions from agriculture: fertilisers, animals	Tonnes CO2e

	Agricultural amounts are based on farming records of fertiliser application and animal stocks.		
Scope 1 Refrigeration and cooling direct emissions (tonnes CO2e) and by division	All refrigerants are based on records of actual top-ups by maintenance teams.Estimation for any missing periods is based on the equivalent top ups in the previous year.	Refrigerants include those from both vehicles collated from vehicle maintenance records and buildings including air conditioning, fridges and cabinets which are recorded through contractor reports of refrigerant replacements. For Waitrose, refrigeration and cooling direct emissions for Leckford have been included.	Tonnes CO2e
Scope 2 **Purchased electricity (market and location based) and district heating and cooling**	See ENERGY for data collection methodology and absolute emissions above for conversion factors.	Scope as per absolute emissions above. Also includes district heating and cooling network purchases.	Tonnes CO2e
Scope 3 from other JL operations	Electricity and DHC transmission and distribution emissions are calculated using BEIS 2022 emissions factors based on electricity and DHC consumption (see above). Business travel data is collected from our travel system and the internal expense systems. The expense system does not detail all fuel types of vehicle and an assumption is made that all vehicles are	Partnership emissions from: ● electricity transmission and distribution ● district heating and cooling transmission and distribution ● business travel ● landfill waste ● water ● agricultural fertiliser use Associated third party emissions from: ● electricity ● electricity transmission and distribution	

	average when applying the BEIS emissions factors. Landfill waste is captured from actual usage from waste contractors where available. Otherwise, it is estimated using internal benchmarks. The internal benchmarks are based on equivalent intensity for a similar store type and size, against historic information for reference sites. Water consumption is calculated from actual usage based on meter reads where available. Otherwise, it is estimated using internal benchmarks. The internal benchmarks are based on equivalent intensity for a similar store type and size, against historic information for reference sites. Scope 3 fertiliser emissions are calculated based on farming records of fertiliser application. Associated third party emissions are calculated using the equivalent methodologies as per the energy and fuels sections above. These cover electricity, gas, water and fuels for two third party run site.	● fuel combustion ● commercial vehicles (distribution)	

Transition to Fleet Alternative Fuels	Percentage of diesel displaced by low or zero carbon fuels, these are biomethane, electricity and biodiesel. Displacement calculated from equivalence factors. The displacement factor takes the measured fuel consumption of equivalent gas and diesel vehicles, and from that calculates how many litres of diesel are displaced by each kg of gas. The KPI is calculated out of total consumption for 2022 and the percentage shows the amount of alternative fuel used in comparison to 2022 total fuel consumption. The underlying data for the conversion factor is sourced from 2022 data for both diesel and gas. In addition, the total litres of diesel consumed during the reporting year are calculated against the 2018 baseline of diesel consumption in litres.	All Scope 1 transport fleet fuels purchased. Includes all fleet diesel, methane, electricity etc. Excludes cars and business travel.	Litres % displacement

Agriculture, Aquaculture, Fisheries & Raw Material Sourcing

Data Periods
Our cotton sourcing data is reported in line with the financial year comprised of the 52 weeks ended 28th January 2023
Our Soy sourcing data is reporting in line with the approximate calendar year, 1st January 2022 to 31st December 2022

Description	Methodology	Scope/exclusions	Unit of reporting
JL and WR cotton sourcing	Product information is exported from product hub (for John Lewis) and WPP (for Waitrose) to calculate annual tonnage figures for the baseline by third party contractors Elementaly. Volume data is collected throughout the year from Better Cotton (BC) credits, Global Organic Textile Standard certificates and Organic Cotton Standard certificates and entered into the cotton tracker. The tracker then calculates the % of the volume that has been sourced from responsible sources. The accuracy of the baseline results is checked through a methodology that's applied to produce the calculation including parameters such as receipt units, product weights, multipacks, exclusions, material composition and process-related areas such as data cleaning and standardisation. For responsible cotton, a tracker is updated regularly with relevant transactions and its overall weight checked regularly against the platforms used to download them.	All own-brand and brand exclusive goods for resale excluding: ● Packaging ● JL upholstery items ● JL Made to measure items ● WR household cleaning items ● WR bags for life ● WR beauty items	Volume in tonnes.

	A dashboard was created to showcase the progress of responsible cotton sourcing against the baseline to JLP teams, and through their input, improve the quality of data and the proportion of transactions that can be allocated accurately throughout the business, allowing this tool to be the driver to higher accuracy and better allocation of cotton transactions.		
WR soy sourcing % of total soya footprint that is deforestation & conversion free	Waitrose total soya footprint is composed of its direct and its indirect soya footprint. Both of these are included in the KPI. **Direct soya** The soya footprint resultant from the direct use of soya in product recipes (e.g. soya milk), is calculated by Waitrose using data on product specification recipes and on receipts data for product supply for the reporting period, as follows. SUMOF (for all products containing soya derived ingredients): [Product Weight] x [Soy Ingredient %] x [Units Received during the Reporting Period] x [Soy Bean Equivalent Conversion Factor] Direct soya use represents approximately 0.7% of Waitrose's tota soy footprint. **Indirect Soya**	**In scope** All own-label products containing farm animal based ingredients (meat, fish, dairy, egg) where the animal as consumed soya in feed and also soya used directly in products. **Out of scope** Animal by-products and derivatives are excluded from calculations (e.g. offal, bones, skin, gelatin, blood, albumin). Suppliers with a soya footprint of <50 tonnes the previous year are excluded from reporting and their footprint is estimated using WR's internal calculations based on sales and specification data.	Tonnes Soya Breakdown of soya by deforestation & conversion free status (tonnes; %)

	Indirect soya is soya attributable to a product, resulting from the feeding of soya to animals used to create its ingredient inputs such as meat, fish, milk and eggs. All suppliers with in-scope ingredients are identified using a report from the product specification system to filter for relevant ingredients in products and return product information necessary for calculations. All in-scope suppliers are included in the annual reporting process coordinated by 3Keel LLP on behalf of Waitrose (and in common with almost all other UK retailers). Where there are reporting gaps (e.g. if a supplier has gone out of business or is non-responsive) these material volumes are estimated directly by Waitrose using the same method as set out above for direct soya, except using animal derived ingredients in products supplied to Waitrose. Suppliers contact details and accounts are confirmed on the online reporting platform. Suppliers must then submit declarations via a structured online form,as well as some submissions received via excel spreadsheet form, including the tonnage of proteins used and where direct data is available, the corresponding tonnage of soya and information and evidence about its sourcing standard and provenance. The		

	excel form, where used, lacks the same level of control over the mandatory submission of evidence. Usually, only primary protein suppliers (in Waitrose Farming Partnership groups) are able to provide direct information and evidence on soya used in feed. For these suppliers, where available, further information and evidence is collected via the declaration form on the origin, certification standard of the soya, and the soya trader from which it was procured. For suppliers, where this level of information is not available, 3Keel apply the most relevant internal soy conversion factor for a specific protein type and for the protein source declared by the suppliers, to arrive at an estimated soya footprint figure. Reporting is reliant on the accuracy of supplier submitted data on total protein volumes and soy volumes, and on the type information and evidence submitted to support any sourcing claims. Validation checks on supplier submitted data and evidence are then made by 3Keel and by Waitrose to flag and address potential reporting errors. Where this is found to be the case after the reporting deadline, the 3Keel database is manually		

	updated by 3Keel to include the updated data and evidence received. For claims relating to soya sourcing standards and its origins, the evidence submitted by suppliers is systematically assessed and graded by 3Keel according to it's level of robustness. This grading system is then used as the basis to establish what claims Waitrose will make in relation to supplier reported data. Data, evidence supplied to 3Keel by suppliers it stored in a database, as are 3Keels grading assessments, and provided to Waitrose as an Excel/Google Sheets spreadsheet, with each row representing one declaration for a specific protein type, and source of soya. 3keel apply a materiality threshold to tonnage when collating evidence and therefore do not require further evidence of D&CF for volumes <50 tonnes when the supplier submission confirms that the origin is low-risk (i.e. outside of South America), Products with <50 tonnes of soya represents 12% of the total soy footprint. Wherever evidence is not deemed to be sufficiently robust, soya is then assumed to be uncertified and from multiple-origin.		

	Waitrose then purchases and claims RTRS credits from soy farmers in the Cerrado region of Brazil, to an equivalent tonnage, to ensure that 100% of the Waitrose soya footprint is certified by RTRS credits at a minimum. Based on the data and evidence provided by suppliers, and 3Keel's final assessment of this, a further grading is made by Waitrose as to whether soya volumes declared by suppliers can be classified as Deforestation and Conversion Free or not. For this to be the case, one of the following conditions must apply: 1. Soya sourced to a standard that has been independently benchmarked by the FEFAC/ITC standards comparison tool with a Segregated chain of custody model. Such standards must include Optional Criteria 34 on conversion, and a cut-off date no later than 2020. This currently includes: ● Proterra ● RTRS ● Europe / Danube Soya ● ADM Responsible Bean Standard 2. Soya with sufficient evidence to demonstrate the origin of production as being from a low-risk region for D&C.		

	Origins that are outside of South America are automatically deemed as being of low risk, with soya classified as being D&CF. For origins in South America, if full traceability and segregation can be established to a low-risk area (e.g. Amazon Soy Moratorium), soya can be classified as D&CF. 3. Soya that is Organically certified (with no claims or evidence of its being sourced from South America). While organic certification does not itself contain provisions to guarantee D&CF production, much less that 1% of the world's Organically produced soya is produced in South America, according to data from the ITC's and FiBL's State of Sustainable Markets Report 2021 (see raw data download Excel, Tab '3.6 Soybeans'). Therefore, on a risk basis, where evidence of organic chain of custody is sufficiently robust, organic soya is classified as D&CF. 4. Soya that has been sourced from a trader that at a company level has: 1. Committed to sourcing and selling 100% deforestation and conversion		

	free soya across all of its supply (direct and indirect) 2. Has an monitoring and evaluation system in place to deliver on this commitment, which undergoes independent verification by a credible third-party auditing body at least once a year This currently applies to soya bought from 3 soya protein concentrate producers in Brazil who have recently been audited against their commitments. ● CJ Selecta ● Camaru ● Imcopa/Cervejaria Petrópolis Direct use of soya uses JLP internal data on product composition and sales and conversion factors to calculate footprint. Data is manipulated internally by the Raw Material Sourcing Manager in google sheets, using pivot table tools to ensure data is carried across without loss to get to the final data tables used for reporting of the KPI.		

Circularity **Data Periods** Our packaging data is reported in line with the approximate calendar year, 1st January 2022 to 31st December 2022.			
Description	**Methodology**	**Scope/exclusions**	**Unit of reporting**
Own brand product packaging (Waitrose)	Packaging data is collected from our product manufacturers and labelling suppliers via a 3rd party compliance company EcoVeritas. All data is imported into ecoveritas's packman system. Reviews are performed on anything unusual, queries with suppliers are made. Anything unusual is excluded from the calculation and an extrapolated weight is given instead. This is calculated by EcoVeritas, based on sample weights, historic weights and sales data through their software, Packman. Where complete data is unavailable we assume a worst case scenario that the packaging is not recyclable or reusable. The recyclability of the packaging is based on OPRL guidelines.	All Own Brand primary packaging. 82.5% of Own Brand data is at component level rather than just sku level, to be 100% by May 2022. (All Branded data collected at sku level for Producer Responsibility) Includes Leckford Farm packaging and cafes in stores and on campus. Excluded: online deliveries and specialist shops ie Cellar, Pet, Florist & Garden	% weight of total own-brand assortment that is recyclable, reusable or home compostable. Based on 'units sold by Waitrose'
Own brand product packaging (John Lewis)	Packaging data is collected from our product manufacturers and labelling suppliers via a 3rd party compliance company EcoVeritas. All data is imported into ecoveritas's packman system.	All Own Brand primary packaging including John Lewis sub brands and collaborations. Excluded: Click & Collect / customer fulfilment packaging, hangers, attachments i.e kimballs, string	% weight of total own-brand assortment that is recyclable,

	Reviews are performed on anything unusual, queries with suppliers are made. Anything unusual is excluded from the calculation and an extrapolated weight is given instead. This is calculated by EcoVeritas, based on sample weights, historic weights and sales data through their software, Packman. Where complete data is unavailable we assume a worst case scenario that the packaging is not recyclable or reusable. The recyclability of the packaging is based on OPRL guidelines.		reusable or home compostable. Based on 'units sold by John Lewis

Waste

Partnership Operational Waste
All Waitrose stores included except Channel Islands. Some John Lewis Branches (as detailed in the methodology) included as others have centre managed waste arrangements. Petrol Filling Stations included if managed by JLP, no franchises included. Distribution sites run by JLP and JLP Head Office sites are included.
Not included are: Distribution sites run by a third party, Hotels & Clubs, Leckford or Herbert Parkinson

Data Periods
Our waste data is reported in line with the approximate calendar year. For 2022 this is the 52 weeks starting 26th December 2021 and ending 24th December 2022 aligned to weekly retail reporting.

Description	**Methodology**	**Scope/exclusions**	**Unit of reporting**

Partnership operational waste	Monthly weight of waste disposed as general waste reported from contractors is collated by Verco. Individual monthly data files submitted by each recycling contractor, and collated monthly by Verco. Waste input is expressed as a proportion of the total operational waste generated. Monthly data on the weight of waste diverted to energy from waste facilities is reported from the main waste contractor and collated by Verco. Waste input expressed as a proportion of the total operational waste generated. The accuracy of Verco's reporting is dependent on correct inputs from contractors (Biffa, Lenham, Smurfit et-cetra) and business partners (Centre managed sites).	Please see above for a full list of Exclusions. Waste recyclable is all 'source separated' material including cardboard, mixed plastic, polystyrene, paper, metal cans, and wood, and the generic % of mixed recyclable materials separated by Material Recycling Facility (MRF) technological and manual processes. General, non recyclable waste is diverted from landfill to energy from waste processing facilities.	Tonnes % to two decimal places
Partnership operational food waste	Organic waste, segregated into dedicated bins is collected by Biffa (JLP Waste contractor) and sent to be processed through Anaerobic Digestion facilities for energy production. Bin weights are calculated and recorded at the point of collection (on vehicle) by Biffa or their sub-contractor and then shared through Verco. When bins cannot be	All organic waste that is correctly binned at all JL and WTR retail, distribution sites, and head-offices. This includes stock-loss and operational food waste. 2018 baseline is calculated as 6,969 tonnes of organic matter (food waste). 15% is removed from the overall tonnage figure to account for packaging based on	Tonnes of Food Waste % to two decimal places

	weighed, average bin weights are assigned. 100% of sorted organic waste is diverted from landfill. The accuracy of Verco's reporting is dependent on correct inputs from contractors (Biffa) and business partners (Centre managed sites).	controlled ABP (food) test tips by Biffa, This approach aligns with WRAP's guidance of 15% estimated packaging in food waste to be used in calculations for submissions as part of the food waste reduction roadmap.	

The specific KPIs assured by KPMG and the reported numbers are:

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	%