

BASIS OF REPORTING FOR EXTERNALLY ASSURED CORPORATE RESPONSIBILITY DATA 2019/20

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 2019/20 financial year is the 52 weeks ended 25th January 2020.

Environmental data is reported in line with an approximate calendar year.

Reporting frequency

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

Assurance

The scope of KPMG assurance for 2019/20 period is indicated by the KPIs below. Additional KPIs and assertions have been tested and assured internally.

ENVIRONMENT: ENERGY CONSUMPTION			
Description	Methodology	Scope/exclusions	Unit of reporting
Total energy consumption (gas and electricity)	Consumption data is calculated through a combination of billing and estimates based on reference sites where no data is available for the site.	Energy associated with all shops within our operational control, offices, clubs and owned and operated distribution centres has been included. Waitrose energy for Leckford (the Waitrose farm) has also been included. Energy used at outsourced distribution centres or sites where energy is covered in rental agreements has not been included in the reported	kWh

		consumption, but is included within the Carbon Footprint.	
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Description	Methodology	Scope/exclusions	Unit of reporting
<p>Absolute Location-Based Partnership GHG emissions</p>	<p>All carbon data has been calculated using the GHG Protocol framework.</p> <p>See below for the methodology for individual emissions sources.</p> <p>Conversion factors:</p> <p>Data has been calculated using BEIS 2019 emissions factors for the majority of carbon streams. Other than the carbon streams below.</p> <p>Leckford agricultural: The embodied emissions of fertilisers are calculated using factors published by Fertilizers Europe. Field emissions from fertiliser application are calculated using the method and factors proposed by IPCC (2006).</p> <p>Livestock data is provided as average head count for cows, calves and heifers.</p>	<p>Our carbon footprint includes emissions resulting from UK-owned and operated parts of the business. It also includes significant scope 3 emissions from third party operated distribution sites that are solely operated for Waitrose. See below for individual emissions sources.</p>	<p>Tonnes CO₂e</p>

	<p>IPCC factors are applied to convert average head count into tonnes CO₂e.</p> <p>Refrigeration We convert all refrigerants data into tonnes of CO₂e using BEIS conversion factors or industry factors where the refrigerant is not covered by the BEIS dataset.</p>		
Absolute Market-Based Partnership GHG emissions	<p>As above.</p> <p>Some of our electricity suppliers have provided auditable Renewable Energy Guarantees of Origin (REGO) certificates showing our purchases are 100% renewable. Under latest GHG Protocol scope 2 guidance, this allows us to apply a zero emissions factor to their supply. Where we have not received this assurance, the AIB residual mix emissions factors have been used to calculate our emissions (https://www.aib-net.org/facts/european-residual-mix).</p> <p>We also apply grid average from BEIS 2019 to our electricity emissions attributed to electricity consumption by associated third parties</p>	As above.	Tonnes CO ₂ e
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 CO ₂ e per £m sales

<p>Scope 1 Fuel combustion</p>	<p>Fuel consumption all calculated from actual usage: bills based on meter readings (natural gas) and delivery invoices (other fuels). Natural gas estimates as per energy section above. No estimates made in other fuels.</p> <p>Distribution emissions are calculated from fuel card and record from Triscan system at John Lewis branches.</p> <p>Agricultural amounts based on invoices crossed checked with internal accounts and animal stocks.</p>	<p>Emissions sources included:</p> <ul style="list-style-type: none"> - 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 	<p>Tonnes CO₂e</p>
<p>Scope 1 Refrigeration and cooling direct emissions (tonnes CO₂e) and by division</p>	<p>All refrigerant gases based on records actual top-ups by maintenance teams. No estimates made.</p>	<p>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.</p> <p>For Waitrose, refrigeration and cooling direct emissions for Leckford have been included.</p>	<p>Tonnes CO₂e</p>
<p>Refrigerant leakage as a percentage of entrained volume</p>	<p>As above as a percentage entrained volume.</p>	<p>As above.</p>	<p>% entrained volume</p>
<p>Scope 2 Purchased electricity (market and location based)</p>	<p>See ENERGY for data collection methodology and absolute emissions above for conversion factors.</p>	<p>Scope as per absolute emissions above.</p>	<p>Tonnes CO₂e</p>

		Also includes district heating and district cooling network purchases.	
Scope 3	<p>Third Party run JLP sites include emissions from electricity (per scope 2 guidance), natural gas and fuels.</p> <p>Business travel emissions for all partner travel for business purposes. Water consumption for all sites owned or solely operated by John Lewis Partnership.</p> <p>General waste emissions where waste is managed by John Lewis Partnership or 3rd party provider. General waste defined as non-hazardous wastes: paper, plastic, glass, metal, cardboard, food waste.</p> <p>Transmission and Distribution emissions for electricity and district heating/cooling. This includes All sites that John Lewis Partnership owns or solely operates where electricity or district heating/cooling is purchased. All sites which are solely operated on behalf of John Lewis Partnership where electricity or district heating is purchased.</p>	<p>Of the 12 potential scope 3 categories of the GHG protocol. JLP reports all that are related to operational running of the business. This includes the emissions from;</p> <p>Third party run JLP sites operations Business Travel Water Treatment and Supply General Waste Transmission and Distribution</p>	

ENVIRONMENT: COMMERCIAL (DISTRIBUTION) MILEAGE			
Description	Methodology	Scope/exclusions	Unit of reporting
Commercial (distribution) Mileage by division	The majority of the data is gathered from our telematics system, which mirrors the vehicle's odometer. In a small proportion of light commercial vehicles, this data is not available, so the mileage is calculated from the fuel consumed using an assumed MPG.	This includes all mileage of John Lewis and Waitrose commercial vehicles (CVs). It includes trunking and home delivery miles.	Miles
Waitrose outsourced distribution mileage	Telematics data	This is a 3PL Regional Distribution Centre at Brinklow, Milton Keynes, acting exclusively for Waitrose. Waitrose has a number of distribution centres that are operated on our behalf by contractors.	Miles