

**BASIS OF REPORTING
FOR EXTERNALLY ASSURED
ETHICS & SUSTAINABILITY DATA 2024/25**

Data periods

Our selected sustainability data points are independently assured on specific data periods:

Financial year (trading periods)

Our financial year (trading periods) always finishes on the last Saturday of January. This means our year-on-year data period varies each year, but never by more than one week. The 2024/25 financial year is the 52 weeks ending 25th January 2025.

Calendar year (1 Jan-31 Dec)

Calendar year from 1st of January to 31st December.

Reporting frequency

We report externally on an annual basis.

Restatement policy

John Lewis Partnership's restatement policy is aligned with that of the Greenhouse Gas Protocol and expectations by the Science Based Target Initiative (SBTi). Triggers for review and recalculation include: Material changes in activity data, changes in accounting methodology, changes in emissions boundaries, changes in company structure or core business activities, and any error identified (where material is defined as 5%).

Assurance

In line with end of year reporting, we undertake annual independent limited assurance over selected data points, marked with a symbol * ('the Selected Information') in our Ethics & Sustainability Performance Data report and the Climate disclosures section in our Annual Report and Accounts. Since 2015/16 the annual independent limited assurance process has been performed by KPMG LLP on the Selected Information. Further details of the assurance undertaken are available on the reporting section of the Partnership's website:

www.johnlewispartnership.co.uk/csr/reporting/reports-policies-standards.html

The scope of KPMG's limited assurance under ISAE (UK) 3000 and ISAE 3410 for the period 2024/25 is indicated by the KPIs below.

KPIs and descriptions for 2024/25

KPI description	Reporting Period	Unit
Greenhouse Gas Emissions	All assured to the 52 weeks ended 25th January 2025	
Total scope 1 & 2 energy and industrial emissions (market-based)	28th January 2024 to 25th January 2025	tCO2e
Total Scope 1 energy and industrial emissions	28th January 2024 to 25th January 2025	tCO2e
Total Scope 2 emissions (market-based)	28th January 2024 to 25th January 2025	tCO2e
Total Scope 2 emissions (location-based)	28th January 2024 to 25th January 2025	tCO2e
Subset of our total Scope 3 emissions, including: offsite water treatment, third party operations, business travel, waste, and transmission and distribution losses from purchased electricity	28th January 2024 to 25th January 2025	tCO2e
Percentage change in scope 1 & 2 energy and industrial emissions (market-based) against the 2020/21 baseline	28th January 2024 to 25th January 2025	%
Alternative Fuels	All assured to the year ended 31st December 2024	
Litres of fossil fuel consumed across the Partnership	1st January 2024 to 31st December 2024	Litres
Percentage of diesel displaced by low or zero carbon fuels	1st January 2024 to 31st December 2024	%
Percentage change in fossil fuel consumption against the 2018 baseline as specified in our £0.4bn Revolving Credit Facility	1st January 2024 to 31st December 2024	%
Waste	All assured to the 52 weeks ended 25th January 2025	
Percentage of operational waste that is recycled	28th January 2024 to 25th January 2025	%
Percentage change in Waitrose operational food waste against the 2018 baseline	28th January 2024 to 25th January 2025	%
Tonnes of Waitrose operational food waste	28th January 2024 to 25th January 2025	Tonnes

GREENHOUSE GAS EMISSIONS

Data Periods

Our greenhouse gas emissions data is reported in line with the financial year comprised of the 52 weeks ended 25th of January 2025.

Scope 1 energy and industrial emissions

Methodology

Scope 1 energy and industrial emissions are calculated based on the collation of data for the following emissions sources.

Emissions Source	Unit	Description	Scope	Source(s)	Estimates used?	Emissions Factors
Natural Gas	kWh	All sites where John Lewis Partnership owns or solely operates natural gas using equipment.	JL, WR	Billing data based on meter readings and / or half-hourly data where available.	Yes	DESNZ 2024
Other fuels	litres / kWh / kg	All sites and vehicles where John Lewis Partnership owns or solely operates diesel fuel, heating oil, petrol, LPG, CNG, CBM, Kerosene and biofuels using equipment.	JL, WR, Leckford	Maintenance contractor / delivery notes. Distribution data is sourced from invoices, telematics and fuel card reports.	No	DESNZ 2024
Refrigerant Gas Emissions	kg	All sites where John Lewis Partnership owns or solely operates refrigeration equipment (in buildings and vehicles).	JL, WR, Leckford	Maintenance contractor F-gas register. Distribution contractors.	No	DESNZ 2024 [△]

Please see the “General Methodologies” section for details on how estimates are determined along with the general approach with emissions factors (along with further details on where the Department for Energy Security & Net Zero (DESNZ) emissions factors are sourced from).

[△] Some refrigerants do not have published DESNZ emissions factors, and therefore specific industry emissions factors are used. The published Climalife PDF documents (source: <https://www.climalife.co.uk/>) provide the Global Warming Potential (GWP). The latest GWP that is stated on the certificate is used, and converted to tCO₂e by dividing by 1,000. This is the case for the following refrigerants; R448a, R449a, R744, R452A.

Scope

This is including our energy and industrial relevant scope 1 emissions only, as per our energy and industrial Science Based Target. This includes all energy, and industrial emissions related to John Lewis, Waitrose and our farm, Leckford. It does not include any forest, land and agriculture (FLAG) related emissions.

Emissions associated with all shops, offices, clubs and owned and operated distribution centres, within the UK and the Channel Islands are included. Energy used at distribution centres where the Partnership have the

lease and with a supplier undertaking the day-to-day operations on our behalf, is included in scope 1. Where the lease is with a third party, or the site is wholly owned and operated by a third party, the related energy consumption is reported in scope 3.

Exclusions:

Emissions from agriculture, specifically fertilisers and animals (these are the scope 1 FLAG emissions).

Unit of reporting

Tonnes CO_{2e} (to the nearest whole number)

Scope 2 location-based emissions

Methodology

Scope 2 location-based emissions are calculated based on the collation of data for the following emissions sources.

Emissions Source	Unit	Description	Scope	Source(s)	Estimates used?	Emissions Factors
Electricity	kWh	All sites owned or solely operated by John Lewis Partnership. Sites with physical meters will provide actual data. Estimates will be used where actuals are not available.	JL, WR, Leckford	Billing data based on meter readings, and half-hourly data where available.	Yes	DESNZ 2024
District heating / cooling	kWh	All sites that John Lewis Partnership owns or solely operates where district heating is purchased.	JL & WR	Billing data based on meter readings	Yes	DESNZ 2024 [△]

Please see the “General Methodologies” section for details on how estimates are determined along with the general approach with emissions factors.

△ For cooling networks, the emissions factor is derived by dividing the DESNZ electricity emissions factor by the Coefficient of Performance (COP) for district cooling. We have used an assumed Coefficient of Performance (COP) for District Cooling of 2. As the Partnership does not operate these cooling systems, it does not have visibility of the performance to calculate an actual COP. In the absence of performance data, a COP of 2 is used as this is a conservative approach.

Scope

This includes the electricity and district heating/cooling with all shops, offices, clubs and owned and operated distribution centres, within the UK and the Channel Islands are included. Electricity used at distribution centres where JLP have the lease and then have suppliers undertaking the day-to-day operations for us, is included in scope 2. Where the lease is with a third party, or the site is wholly owned and operated by a third party, the related energy consumption is reported in scope 3.

Unit of reporting

Tonnes CO_{2e} (to the nearest whole number)

Scope 2 market-based emissions

Methodology

Renewable Energy Guarantees of Origins (REGOs) are used to achieve the SBTi targets. This is achieved through calculating the total carbon emitted from all agreed emissions sources. The carbon emitted from non-renewable electricity is then calculated, and REGOs are purchased to make up the balance to achieve the SBTi commitment.

The emissions factor used for the “brown” electricity is supplier specific, using JLP’s main electricity supplier’s Fuel Mix Disclosure. This value does not include CH4 and N2O. Due to this, the CH4 and N2O element of CO2e have been added to the figure, using the DESNZ (2024) carbon emissions factor sheet, to provide the complete picture for emissions from electricity.

The electricity contract between JLP’s main electricity supplier, John Lewis and Waitrose included entities which are not under JLP’s operational control. The entities have been excluded from the calculation of scope 2 emissions.

Our commitment to sustainability is reflected in our electricity procurement strategy. A significant portion of our electricity, the majority of which is secured through our group contract, is derived from renewable sources. Specifically, our renewable Power Purchase Agreements (PPAs) with our supplier accounts for around 65.9% of our total electricity volume.

For sites which are not under our group contract (typically landlord supplies or properties in the Channel Islands), these are assumed to not be on renewable tariffs.

Additional REGOs are purchased to support our carbon reduction targets, and our renewable electricity commitment. These are purchased in line with the scope 2 Quality Criteria of the GHG Protocol scope 2 Guidance.

Under the GHG Protocol scope 2 Guidance, where a supply can be demonstrated as renewable, a zero emissions factor can be applied. We apply JLP’s main electricity supplier’s Standard Products fuel mix disclosure carbon emission factor, as aforementioned, to all other volumes. This is a change from the previous year where the AIB IEA residual mix 2022 was used. The different factor did not have a material impact on the prior years scope 2 market-based emissions reported.

Scope

As per “Scope 2 location-based emissions” section above.

Unit of reporting

Tonnes CO₂e (to the nearest whole number)

Percentage change in scope 1 & 2 energy and industrial emissions (market-based) against the 2020/21 baseline

Methodology

The relevant scope 1 & 2 energy and industrial validated science-based targets are as follows:

- Near term: John Lewis Partnership commits to reduce absolute scope 1 and 2 GHG emissions 60% by FY2030/31 from a FY2020/21 base year.
- Long term: John Lewis Partnership commits to reduce absolute scope 1 and 2 GHG emissions 90% by FY2035/36 from a FY2020/21 base year

This target requires the Partnership to track progress with this KPI.

This is calculated by taking the output of the calculated scope 1 energy and industrial (as detailed above), and the calculated scope 2 market-based emissions (as detailed above), to provide the total scope 1 and 2 market-based Greenhouse Gas Emissions for the year.

This is then compared to the 2020/21 financial year baseline to calculate the progress made for the given year.

2020/21 financial year baseline

The scope 1 & 2 energy and industrial market-based emissions in the 2020/21 financial year were 146,762tCO₂e:

- Scope 1: 141,417 tCO₂e
- Scope 2 market based: 5,345 tCO₂e

This differs from the previously published scope 1 & 2 GHG emissions for the following reasons:

- Previously published figures were for calendar year, the revised figures are for the 2020/21 financial year
- Previously published figures accounted for the use of Renewable Gas Guarantees of Origin (REGOs), which are not aligned with the carbon accounting methodology for science-based targets, and have been removed.
- Removal of scope 1 forest, land and agriculture (FLAG). Separate FLAG targets have been set, and therefore these emissions should not be included in the energy and industrial reporting.

Unit of reporting

Percentage (to 1 decimal place)

Scope 3 Emissions

Methodology

Selected scope 3 emissions are calculated by the collation of the following data. Consumption is then estimated as follows.

Emissions Source	Unit	Description	Scope	Source(s)	Estimate used?	Emissions Factors
Water Consumption	m3	All sites owned or solely operated by John Lewis Partnership. Sites with physical meters will provide actual data. Estimates will be used where actuals are not available	JL, WR	Meter readings	Yes	DESNZ 2024
Third Party Run Partnership site	mixed	All sites and vehicles which are solely operated on behalf of John	Service providers	From service providers	No	DESNZ 2024

electricity, gas, fuels, water		Lewis Partnership				
Business Travel	miles and kilometres	All Partner travel for business purposes. Taxi travel provided in spend data is converted into distance data using UK averages	JL, WR, Leckford	Travel system & internal expense system Taxi travel is provided by the John Lewis Finance team	Yes	DESNZ 2024
Transmission and Distribution emissions for electricity and district heating / cooling	kWh	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	JL, WR, Leckford, Third Parties	Based on consumption data as detailed in scope 1 and scope 2 sections above	Yes	DESNZ 2024
Agricultural	tonnes	Where fertiliser use is part of the operational control of the John Lewis Partnership. (The scope covers the embodied emissions of fertilisers i.e. emissions arising from the manufacture of fertilisers used by the Partnership)	Leckford	Fertiliser application	No	Fertilizers Europe
Operational waste	tonnes	Where waste is managed by John	JL, WR	Reporting from the	Yes	DESNZ 2024 [△]

		Lewis Partnership or 3rd party waste management provider. Operational waste defined as non-hazardous wastes: paper, plastic, glass, metal, cardboard, food waste		various waste contractors		
--	--	--	--	---------------------------	--	--

△ For cooking oil, data is received in litres. This is converted to tonnes and then the DESNZ 2024 mixed recycling emissions factor is applied.

For the purposes of external assurance, this is how we collect, analyse, and report our selected scope 3 emissions. This provides a granular overview of the selected scope 3 emissions we collect monthly data for, and have done for a number of years.

As part of the process of setting our science-based targets, we have reported our total scope 3 emissions baseline for 2020/21, against the GHG Protocol categories (as presented in our Annual Report & Accounts). However, the total scope 3 emissions for 2024/25 is not yet reported, nor externally assured and therefore does not form part of this Basis of Reporting.

Scope
The scope of this KPI includes the emission sources in the table above only. The broader scope 3 KPI and reporting are currently not externally assured.

Unit of reporting
Tonnes CO_{2e} (to the nearest whole number)

General Methodologies Greenhouse Gas Emissions & Waste

Estimates

Utilities:

Consumption data is calculated via a combination of billing, half-hourly data, and estimates (where no data is available for the site). 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.

- Where partial data is available for the site, electricity, gas, and water are estimated by calculating the average daily consumption of the available data within the reporting period for the site. Missing data is gap-filled by multiplying the number of missing days by the average daily consumption. This is added to the known consumption to provide a total for the whole reporting period for the site in question.
- District heat and chilled water are estimated by calculating the average daily consumption of the most recent 12-month period for the site where data is available. Missing data is gap-filled by multiplying the number of missing days by the average daily consumption. This is added to the known consumption to provide a total for the whole reporting period for the site in question

- Where no data is available for the entire financial period, electricity, gas, water, district heat and chilled water estimates are calculated utilising a utility specific median average value.

The utilities estimates account for 0.38% of utilities consumption.

Waste:

Data will come from weighted waste data where segregated weighing is feasible. Where this is not feasible, data will be based on average bin weights and number of bin collections. Data will be supported by invoices and bills data where the data is available to JLP and our waste contractor. However, in the case that data is not available estimates will be calculated using an agreed methodology with each supplier, as per the details below. These estimates will be replaced by actual data where this becomes available.

- Data gap filling from supplier: In the case of some data suppliers, data is provided for a subset of reporting periods within the reporting year, but complete data for all reporting periods is not provided. In these cases, the missing months' data will be estimated and gap filled using the other months of available data for each individual combination of waste material and waste disposal route. This method will be applied in the case of both waste contractors (who manage waste streams at a collection of stores) and individual centre-managed stores.
- Data gap filling not from supplier:
 - Gap filling methodology for centre-managed stores: Where waste data is not available for a given centre-managed store, it will be estimated using benchmarks derived from the Partnership's waste data. Where historic data exists for a given store, this is used as an estimate.
 - Gap filling methodology for waste contractors:
 - In the case where data has not been available during the whole period of the programme, the total waste quantities for each waste material and disposal route are calculated using the Partnership's 2016 waste data, and divided across the number of reporting periods for which this data applies. The benchmark figures arrived at in this way are used in place of actual data for all months for which data is missing.
 - Where gap filling is required, a daily average of waste per business unit is calculated and applied to the number of days within the period for which estimation was required.

The waste estimates account for 2.36% of overall tonnage.

Emission Factors

In order to accurately report scope 1, 2 and 3 emissions a carbon dioxide equivalent factor is applied to all consumption data. Emission factors are updated annually, ensuring the most up to date factors are applied across the reporting year.

For all but scope 2 market-based emissions factors where the supplier-specific source is preferred, the following hierarchy determines which emission factors are to be used, with the options in order of preference:

1. Where available, use factors published by the Department for Energy Security and Net Zero (DESNZ), as published on the gov.uk website here (<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>)
2. Use other industry publications or supplier factors if this is not available in DESNZ publication (e.g. residual mix factor for electricity emissions under market-based method, embodied emissions of fertilisers). The source of the factor, including the revision date is recorded in the master emission

factor spreadsheet.

In some cases, calorific values are used to convert m³ to kWh conversions. These values are sourced from the UK Government's National Grid & DESNZ published values. These values represent the energy content of gas per cubic meter, which fluctuates slightly based on gas composition. The conversion follows the standard industry formula:

kWh=m³×calorific value×3.6 correction factor where:

- **Calorific value** (MJ/m³) is taken from the gas supplier.
- **Correction factor** adjusts for pressure and temperature variations.

For the specific emission sources where there are no published DESNZ emissions factors, alternative sources are confirmed in the relevant sections above.

Scope 3

For scope 3 emissions, the emissions factors from DESNZ (2024) have been used.

Greenhouse Gas Emissions Calculation Limitations

It is acknowledged that the greenhouse gas ("GHG") emissions quantification process is subject to: scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs; and estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

TRANSITION TO FLEET ALTERNATIVE FUELS

Data Periods

Our fuel data is reported in line with the calendar year 1st January 2024 to 31st December 2024

Litres of fossil fuel consumed across the Partnership

Methodology

Total diesel fuel consumption is measured through invoices and bulk fuel monitoring systems

Scope

Included:

- All transport fleet diesel consumed (vans, trucks, articulated tractors and trailer refrigeration units), used to calculate scope 1 GHG emissions.

Excluded:

- Cars and business travel.

Unit of reporting

Litres

Percentage change in fossil fuel consumption against the 2018 baseline

Methodology

Total diesel consumption in measured year vs benchmark 2018 equivalent of 34,855,311 litres

Scope

Included:

- All transport fleet diesel consumed (vans, trucks, articulated tractors and trailer refrigeration units), used to calculate scope 1 GHG emissions.

Excluded:

- Cars and business travel.

Unit of reporting

Percentage

Percentage of diesel displaced by low or zero carbon fuels

Methodology

Percentage of diesel displaced by low or zero carbon fuels, biomethane and electricity.

The methodology assumptions outlined below have been discussed & agreed between ourselves and Flexible Power Systems and developed together according to industry standards.

Trailer Refrigeration Units

This refers to the diesel powered refrigeration units on our trailers. One way of making this process more sustainable is to plug them into 'shore' power (i.e. a mains electricity supply) when stationary at depots. In order to calculate the diesel displaced by this activity, we measure the electricity consumed and calculate the litres of diesel that would be required to generate the same amount of electricity. We can do this by knowing the amount of energy in a litre of diesel and efficiency of the engine burning it in order to drive the trailer fridge.

The calculation is based on the specific diesel consumption rate of 0.5278 L/kWh. This is derived using the formula:

$$1/ (\text{Lower heating value diesel MJ/L} * \text{kWh/MJ} * \text{Engine thermal efficiency \%} * \text{System conversion efficiency\%})$$

$$= 1/ (35.9 \text{ MJ/L} * 0.27778 \text{ kWh/MJ} * 20\% * 95\%) = 0.5278 \text{ L/kWh}$$

The following variables and assumptions are used in the calculation:

Fuel card analysis	Units	Value
Variable	Units	Value
Trailer Refrigeration Units conversion factor		
Lower heating value diesel	MJ/L	35.90
Engine thermal efficiency	%	20%
System conversion efficiency	%	95%
kWh per MJ	kWh/MJ	0.27778
Specific diesel consumption	L/kWh	0.5278

Electric Light Commercial Vehicles

These vehicles displace diesel such that:

- A litre of diesel contains 9.9 kilowatt hours (kWh) of energy.
- A van is around 35% efficient in turning that energy into work, i.e. in driving.
- Electric vehicles are around 85% efficient.

To calculate the diesel displacement for electric vehicles based on mileage, we analysed fuel card data to derive the following equivalent diesel consumption rates (L/mile) for various fleets:

Fuel card analysis	Units	Value
Equivalent diesel - St Katherine Docks fleet	L/mile	0.185
Equivalent diesel - Home Services Fleet	L/mile	0.128
Equivalent diesel - Fulfilment Centre Management System fleet - Enfield/Bracknell	L/mile	0.202

In summary, the eComm EV fleet consists of the following with their respective equivalent diesel consumption rates:

- St Katherine Docks Fleet: 0.185 L/mile
- Enfield Fleet: 0.202 L/mile
- Bracknell Fleet: 0.202 L/mile
- Home Services Fleet uses 0.128 L/mile as the equivalent diesel factor.

Displacement Factor

The displacement factor is a numerical factor used to convert use of alternative fuels to the amount of diesel displaced. It can be calculated using the Partnership's transaction data, ie 1 kg of biomethane gas displaces

1.04 litres of diesel, or in the case of EVs a mileage conversion using our mileage data, ie for Bracknell EVs, every mile run as an EV displaces 0.202 litres of diesel.

Biomethane

The underlying data for the conversion factor for gas is sourced from the 2023 Partnership fuel transaction data for both diesel vehicles and the latest available data for gas trucks. The reason 2023 data for diesel trucks is used is because, due to diminishing numbers of diesel trucks as we transition to gas, this is the last year of a representative sample size. It is not expected that diesel truck fuel consumption has changed significantly in the intervening years. The factor is calculated from our vehicle trials and in-service data, (see below).

Gas Truck, diesel displacement

	Diesel	Biomethane
MPG diesel, miles/kg gas	10.81 miles per gallon (mpg)	2.48 miles per kg gas
Miles per litre diesel	2.38 miles per litre	
Equivalence	1.04	

In the table above, in-service data tells us that diesel trucks achieve, on average, 10.81 mpg, equivalent to 2.38 miles per litre. Gas trucks achieve 2.48 miles per kg, so one kg of biomethane displaces $2.48/2.38 = 1.04$ litres of diesel.

Electricity

The underlying data for electricity comes from the third-party monitoring system Flexible Power Systems (FPS) dashboard. Note that the below is automatically calculated by the FPS dashboard.

For Trailer Refrigeration Units

The calculation is based on the specific diesel consumption rate of 0.5278 L/kWh. This is derived using the formula noted above.

For electric vans, diesel displaced =

$$\frac{\text{EV fleet mileage}}{\text{diesel fleet MPG}}$$

In addition, the total litres of diesel consumed during the reporting year are calculated against the 2018 baseline of diesel consumption in litres.

Scope

Included:

- All scope 1 and 2 GHG emissions associated with our transport fleet (vans, trucks, and trailer refrigeration units) fuels purchased. Includes diesel, bio-methane, and electricity.

Excluded:

- Cars and business travel.

Unit of reporting

Percentage

WASTE

Data Periods

Our waste data is reported in line with the financial year (trading periods) comprised of the 52 weeks ended 25th January 2025.

Percentage of operational waste that is recycled

Methodology

Each month data is collected by our service provider, from all the Partnerships waste contractors and Centre Managed Stores (CMS). The data is submitted in a standardised data collection template, via email to a dedicated email inbox for collation and verifying. The following items of data are collected:

Category	Indicator	Unit	Coverage	Data gathered from:
Recycled	Acrylic	tonnes	John Lewis sites where John Lewis Partnership owns or solely operates.	JL, WR
	Cardboard	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR
	Cooking oil	litres	All sites where John Lewis Partnership owns or solely operates.	JL, WR
	Glass	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR
	HDPP (Hangers)	tonnes	John Lewis sites where John Lewis Partnership owns or solely operates.	JL, WR
	Metal	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR
	Mixed recycling	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR
	Paper	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR
	Plastic	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR
	Polystyrene	tonnes	John Lewis sites where John Lewis Partnership owns or solely operates.	JL, WR
	WEEE	tonnes	John Lewis sites where John Lewis Partnership owns or solely operates.	JL, WR
	Wood	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR
	General waste	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR

Energy from waste - incineration	Organic matter	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR
	Glass	tonnes	John Lewis sites where John Lewis Partnership owns or solely operates.	JL
	Wood	tonnes	Waitrose sites where John Lewis Partnership owns or solely operates.	WR
Energy from waste - anaerobic digestion	Organic matter	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR
Energy from waste - reuse	Organic matter	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR
Landfill	General Waste	tonnes	All sites where John Lewis Partnership owns or solely operates. We receive 'Other Treatment in the UK' as one of the waste disposal streams from WasteCare. This disposal route is classified as 'unknown' and is proportionally allocated across landfill, recycling, and combustion based on product type and the tonnage assigned to each disposal method. For example, the 'Other Treatment' route for plastic waste is divided into landfill (55.80% of the tonnage) and recycling (44.20% of the tonnage).	JL, WR
	Wood	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR
Composting	Organic matter	tonnes	All sites where John Lewis Partnership owns or solely operates.	JL, WR

Centre Managed Stores are the sites where the Partnership does not procure the waste disposal contract directly, and it is managed via the landlord or operator for the given shopping centre. Centre Management Stores continue to use estimated waste data due to the lack of available data. This is immaterial in nature to the overall tonnage of operational waste reported.

Data will come from weighted waste data where segregated weighing is feasible. Where this is not feasible (due to operational restrictions in separating and weighing waste streams), data will be based on average bin weights and number of bin collections. Data will be supported by invoices and bills data where the data is available to the Partnership and our waste contractor. However, in the case that data is not available estimates will be calculated using an agreed methodology with each supplier (as per the Estimations process in General Methodologies Greenhouse Gas Emissions & Waste section). These estimates will be replaced by actual data where this becomes available. If any post-reporting corrections are required, these would be assessed based on their materiality.

The accuracy of our reporting is dependent on correct inputs from the Partnerships waste contractors and business partners (Centre Managed Stores).

Recyclable waste is that which is either separated at source (i.e. at the site where the waste is generated), or is separated at the waste contractors processing plant (typically a Material Recycling Facility). This is calculated as a percentage of the overall tonnage of waste materials reported for the Partnership.

Scope

Operational waste is waste which is generated via our retail business and its supporting functions (i.e Head Office). It excludes construction waste, and any waste from manufacturing facilities (i.e. Leckford or Herbert Parkinson).

Included in the waste reporting are:

- All Waitrose & John Lewis stores. In both divisions an estimate for Centre Managed Stores waste arrangements is included to account for this waste
- Petrol filling stations if managed by the Partnership
- Partnership owned & operated distribution sites
- Head Offices

The following are excluded on the basis that the sites are not directly operated by the Partnership:

- Franchises
- Third party sites (a physical location that is not directly owned or operated by JLP)

The following are excluded on the basis that the sites are not part of our retail operations, and this KPI is specifically regarding operational waste:

- Hotels & Clubs
- Manufacturing sites (Herbert Parkinson or Leckford)
- Construction waste

Unit of reporting

Percentage (to one decimal place)

Tonnes of Waitrose operational food waste and percentage change against the 2018 baseline

Methodology

Organic waste, segregated into dedicated bins are collected by our waste contractor. These are collected and transported to appropriate facilities for sorting and processing. Note that this KPI includes Waitrose food waste only, as the main contributor to food waste across JLP.

The total food waste is calculated by combining the following:

1. The tonnage of waste which is processed via an Anaerobic Digestion facility for energy production.
2. The tonnage of food materials sent by our waste contractor to an appropriate facility to be processed into animal/pet food. This is classified as reuse.

Combining the total of these provides the total tonnage of organic matter (waste and reuse) .

Bin weights are calculated and recorded at the point of collection (on vehicle) by our waste contractor and their sub-contractors, and then provided to our service provider via email on a monthly basis (as outlined in the Percentage of operational waste that is recycled section). The same estimation methodology is used

where required, as detailed in the estimations process in the General Methodologies Greenhouse Gas Emissions & Waste section.

As part of the calculation, for the Waitrose organic waste, 15% is removed from the tonnage figure to account for packaging based on controlled animal by-product (food) test tips by our waste contractor. This approach aligns with the Waste and Resources Action Programme (WRAP) guidance of 15% estimated packaging in food waste to be used in calculations.

Scope

Included in the waste reporting are:

- All Waitrose stores. An estimate for Centre Managed Stores waste arrangements is included to account for this waste
- Petrol filling stations if managed by the Partnership
- Waitrose owned & operated distribution sites
- Waitrose Head Office

The following are excluded on the basis that the sites are not directly operated by the Partnership:

- Franchises
- Third party sites

The following are excluded on the basis that the sites are not part of our Waitrose operational food waste:

- John Lewis sites
- Hotels & Clubs
- Manufacturing sites (Herbert Parkinson or Leckford)

2018 Calendar Year Baseline

The progress of this KPI is measured against the 2018 Calendar Year (trading periods): 6,969 tonnes.

Unit of reporting

Tonnage (to nearest whole number) and percentage (to one decimal place)