

## **BASIS OF REPORTING FOR EXTERNALLY ASSURED CORPORATE RESPONSIBILITY DATA 2020/21**

### **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 2020/21 financial year is the 53 weeks ended 30th January 2021.

Our environmental data is reported in line with the approximate calendar year.

### **Reporting frequency**

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

### **Assurance**

Selected data reported by KPMG in 2015/16, 2016/17, 2017/18, 2018/19 and 2019/20.

The scope of KPMG assurance for 2020/21 period is indicated by the KPIs below. KPIs previously assured by KPMG have been assured internally.

<b>ENVIRONMENT: ENERGY CONSUMPTION</b>			
<b>Description</b>	<b>Methodology</b>	<b>Scope/exclusions</b>	<b>Unit of reporting</b>
<b>Total energy consumption (gas and electricity)</b>	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, offices, clubs and owned and operated distribution centres has been included. Waitrose energy for Leckford has also been included. Energy used at outsourced distribution centres has not been included in the reported consumption, but is included within the Carbon Footprint.	kWh

Description	Methodology	Scope/exclusions	Unit of reporting
<b>Absolute Location-Based Partnership GHG emissions</b>	<p>See below for the methodology for individual emissions sources.</p> <p>Conversion factors:</p> <p>Data has been calculated using BEIS 2020 emissions factors for the majority of carbon streams. Leckford agriculture and our latest refrigerants require the use of more specific factors.</p>	<p>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.</p>	Tonnes CO2e
<b>Absolute Market-Based Partnership GHG emissions</b>	<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 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</p>	As above.	Tonnes CO2e

	<p>(<a href="https://www.aib-net.org/facts/european-residual-mix">https://www.aib-net.org/facts/european-residual-mix</a>).</p> <p>We report emissions attributed to electricity consumption by associated third parties as Scope 3 using the grid average emissions factor.</p>		
<b>Partnership Gross emissions (tonnes CO2e) per £m sales</b>	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
<b>Scope 1 Fuel combustion</b>	<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 invoices.</p> <p>Agricultural amounts based on farming records of fertiliser application and animal stocks.</p>	<p>Emissions sources included:</p> <ul style="list-style-type: none"> <li>- Company owned vehicles – commercial fleet and company cars.</li> <li>- Stationary combustion of natural gas, gas oil, kerosene, LPG/ propane, diesel, petrol, wood pellets</li> <li>- Emissions from agriculture: fertilisers, animals</li> </ul>	Tonnes CO2e
<b>Scope 1 Refrigeration and cooling direct emissions (tonnes CO2e) and by division</b>	All refrigerant gases based on records actual top-ups by maintenance teams. No estimates made.	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.	Tonnes CO2e

		For Waitrose, refrigeration and cooling direct emissions for Leckford have been included.	
<b>Scope 2 Purchased electricity (market and location based) and district heating and cooling</b>	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
<b>Scope 3 from other JL operations</b>	<p>Electricity and DHC transmission and distribution emissions are calculated using BEIS 2020 emissions factors based on electricity and DHC consumption (see above).</p> <p>Business travel data is collected from internal expense systems.</p> <p>Landfill waste is captured from actual usage from waste contractors where available. Otherwise, it is estimated using internal benchmarks.</p> <p>Water consumption is calculated from actual usage based on meter reads where available. Otherwise, it is estimated using internal benchmarks.</p> <p>Scope 3 fertiliser emissions are calculated based on farming records of fertiliser application.</p>	<p>Partnership emissions from:</p> <ul style="list-style-type: none"> <li>● electricity transmission and distribution</li> <li>● district heating and cooling transmission and distribution</li> <li>● business travel</li> <li>● landfill waste</li> <li>● water</li> <li>● agricultural fertiliser use</li> </ul> <p>Associated third party emissions from:</p> <ul style="list-style-type: none"> <li>● electricity</li> <li>● electricity transmission and distribution</li> <li>● fuel combustion</li> <li>● commercial vehicles (distribution)</li> </ul>	

	Associated third party emissions are calculated using the equivalent methodologies as per the energy and fuels sections above.		
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