

BASIS OF REPORTING FOR EXTERNALLY ASSURED CORPORATE RESPONSIBILITY DATA 2018/19

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 2018/19 financial year is the 52 weeks ended 26 January 2019.

Community and sourcing data is reported in line with the financial year and environmental data is reported in line with an approximate calendar year for 2018 and onwards and financial year for all prior years, unless otherwise stated.

For 2018, environmental data covers 30th December 2017 to 29th December 2018. Environment data was prepared under financial year reporting for all years prior to 2015.

Reporting frequency

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

Assurance

Selected data reported for 2015/16, 2016/17, 2017/18 and 2018/19 has been assured by KPMG.

We reduced the scope of KPMG assurance for 2018/19 to the KPIs indicated below.

- Scope 1 GHG Emissions
- Scope 2 GHG Emissions
- Waitrose & Partners: Food waste (tonnage)
- Waitrose & Partners: % Packaging recyclable, home-compostable or reusable

KPIs which were previously assured by KPMG for 2017/18 and prior years, were reviewed internally by the Corporate Responsibility team.

COMMUNITY

Our community investment total includes the cash donations, gifts in-kind and time given to charitable and community purposes and includes all branch and head office sites.

We use the London Benchmarking Group model for reporting.

Golden Jubilee Trust cumulative volunteer hours	Records of volunteer activity are inputted electronically by Golden Jubilee Trust personnel into a centralised database. The hours recorded relate to awards granted at trustee meetings during the financial year.	Total number of hours awarded for all Partners seconded to charitable organisations through the Golden Jubilee Trust scheme.	Hours
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ENVIRONMENT: WASTE**Site scope/exclusions:**

All Waitrose stores except non-operational sites included.

Description	Methodology	Scope/exclusions	Unit of reporting
Weight of food waste generated (tonnes)	Waste input expressed as tonnage. Our organic waste data is provided by the contractor who weighs the majority of the bins they collect from us. This data is then verified by an external consultancy. We use the Use the Food Reduction Roadmap - Reporting Template and Data Capture Sheet which conforms to the Food Loss and Waste Accounting and Reporting Standard (FLW	All food waste arising in the UK from Waitrose & Partners own operations (Distribution, Shops and Head Office) – i.e sites our own control. Excludes food waste arising in operations owned by the Partnership (Leckford Estate), or upstream in the supply chain, such as haulage wastage and committed crop wastage.	Tonnes

	Standard)		
Weight of waste disposed to landfill	Monthly data reported from waste contractor, collated by MML team. This includes our organic waste data	Waste disposed to landfill is waste sent direct to landfill for disposal plus generic % of remaining waste after Material Recycling Facility (MRF) technological and manual extraction of mixed recyclable material, where the MRF operator indicates landfill as destination for remaining residual waste.	Tonnes
Proportion of generated waste that is disposed of/diverted from landfill	% waste diverted from landfill is the sum of measured operational waste except direct to landfill, and the residual waste tonnes where the MRF operator indicates landfill as the destination for the remaining waste not extracted for recycling. It includes weight of waste diverted to energy from waste facilities. Expressed as a proportion of the total operational waste generated.	As above.	% to one decimal place
Weight of waste recycled	Monthly data reported from the main waste contractor, and individual monthly data files submitted by each recycling contractor, and collated monthly by the MML team.	Waste recycled 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. This does not include food waste which is included in weight of waste diverted to energy from waste facilities.	Tonnes
Proportion of waste recycled	Waste input expressed as a proportion of the total operational waste generated.	As above.	% to one decimal place
Weight of waste diverted to energy from waste facilities	Monthly data reported from the main waste contractor, collated by MML team.	General, non recyclable waste is, wherever environmentally and economically sound to do so, diverted from landfill to energy from waste processing facilities. This is broken down by waste stream including food waste.	Tonnes

% Weight of waste diverted to energy from waste facilities	Waste input expressed as a proportion of the total operational waste generated.	As above.	% to one decimal place

ENVIRONMENT: GREENHOUSE GAS EMISSIONS			
Description	Methodology	Scope/exclusions	Unit of reporting
Absolute Location-Based Partnership GHG emissions	<p>See below for the methodology for individual emissions sources.</p> <p>Conversion factors:</p> <p>Data has been calculated using the most recent Defra emissions factors available.</p> <p>Leckford agriculture and our latest refrigerants require the use of more specific factors.</p>	Our carbon footprint includes emissions resulting from UK-owned and controlled 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	<p>As above.</p> <p>The majority of our electricity suppliers have provided auditable Renewable Energy Guarantees of Origin (REGO) certificates showing our purchases are 100% renewable. Under latest (market based) GHG scope 2 guidance, this allows</p>	As above.	

	<p>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> <p>We also apply the market based GHG scope 2 guidance to our electricity emissions attributed to electricity consumption by associated third parties.</p>		
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	<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"> - 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
Scope 1 Refrigeration and cooling direct emissions (tonnes CO2e) and by division	All refrigerant gases based on records actual top-ups by maintenance teams. No estimates made.	<p>Refrigerants include those from both vehicles collated from vehicle maintenance records and buildings including air conditioning, which are recorded through contractor reports of refrigerant replacements.</p> <p>For Waitrose, refrigeration and cooling direct emissions for Leckford have been included.</p>	Tonnes CO2e

Refrigerant leakage as a percentage of entrained volume	As above as a percentage entrained volume (total volume of refrigerants)	As above.	% entrained volume
Scope 2 Purchased electricity (market and location based)	See ENERGY for data collection methodology and absolute emissions above for conversion factors.	Scope as per absolute emissions above. Also includes district heating network purchases.	Tonnes CO2e
Scope 3 Employee business travel	<p>Business mileage: All car owners or hired by the John Lewis Partnership for employees will come with a fuel card. Employees who are part of the Partnership Car Scheme, driving more than 5,000 per annum in own cars, will also be given one. Partners with fuel cards record business mileage each month.</p> <p>Air,rail and taxi travel: Travel distance data collected through employee travel bookings via centralised travel agency system (In 2016 this was HRG & Clarity).</p> <p>Estimation: air travel, rail travel, business mileage for taxi travel distances are uplifted to account for bookings outside of the travel agency system, based on an annual sample. 2016 figure is: 71.3% capture through agency. Converted into emissions using Defra factors.</p>	Business mileage (including company cars, personal car use and taxis), air and rail travel by John Lewis Partnership employees included	Tonnes CO2e
Scope 3 Waste disposal to landfill	See WASTE. Data has been calculated using the most recent DEFRA factors.	See WASTE.	Tonnes CO2e
Scope 3 Associated with	Distribution emissions including outsourced distribution are calculated from fuel invoices.	Electricity, gas, water, waste, LPG consumption, refrigerant leakage, from third party operated	Tonnes CO2e

third parties		distribution centres.	
Scope 3 Water consumption	Consumption data is calculated through billing, 12 month rolling averages and estimates based on reference sites where no data is available.	Water consumption in our shops, offices, clubs and owned and operated distribution centres has been included and abstracted water at Leckford farm has been included for Waitrose. Water at outsourced distribution centres has not been included in the reported consumption, but is included within the Carbon Footprint.	Tonnes CO2e
Partnership transport-related CO2e (tonnes) per £m sales	The CO2e is calculated by multiplying the quantity of all CV road fuel and road gasoil used by the John Lewis Partnership, by the appropriate DEFRA conversion factor, and divided by the published John Lewis Partnership turnover.	Commercial (distribution) vehicles only.	Tonnes CO2e per £m sales

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 miles per gallon (MPG).	This includes all mileage of John Lewis and Waitrose commercial vehicles (CVs). It includes trunking and home delivery miles.	Miles

SOURCING			
Description	Methodology	Scope/exclusions	Unit of reporting
John Lewis & Partners and Waitrose & Partners Timber and Paper from responsible and sustainable sources	<p>All data is collated, assessed and verified via our Lighthouse system. Timber supply chains are assessed through a combination of in house staff and legality experts NEPCon.</p> <p>Each timber source is given a policy rating in Lighthouse. Reports are run from lighthouse to provide % figures (count) for each policy rating assigned to a timber source. Sales data is also overlaid to calculate volume (tonnes). The volume is calculated by multiplying the weight of timber contained in each product by the number of units sold.</p>	All own-brand Goods for Resale products.	Count of sources & volume in tonnes.
John Lewis & Waitrose Cotton by volume from more sustainable sources	<p>Product information is exported from JL&P product data system and provided to an expert consultancy to calculate annual tonnage figures as a baseline for the 'cotton tracker'. The cotton tracker is designed to help JL&P track progress against our target by comparing our annual cotton tonnage figure with the amount of sustainable cotton we're using.</p> <p>Sustainable cotton data is collected throughout the year from all BCI credits and GOTS certificates and entered into the cotton tracker. The tracker is used to calculate the % of the volume that has been sourced from more sustainable</p>	All own-brand Goods for Resale products.	Volume in tonnes.

	<p>sources.</p> <p>https://bettercotton.org/ https://global-standard.org/</p>		
Waitrose Own brand fish and shellfish from third party verified sources	<p>Waitrose Fish policy provides suppliers with a prescriptive list of wild caught and farmed fish species with details of certification status.</p> <p>Suppliers can only source from this prescribed list and the source detail is verified as part of the Specification approval process by the Technical Managers. Commercial systems generate number of units multiplied by weight of fish sold. Data is calculated for both certified and uncertified species and a percentage then calculated and expressed as % certified fish.</p>	<p>All Waitrose own brand fish.</p> <p>Excluded from the calculation process are fish products where the number of units sold do not reach a threshold determined to be significant by Waitrose. This means the calculation is not based on the complete list of own brand fish products.</p>	<p>Tonnes of fish sold Expressed as % certified fish</p>
Waitrose Own brand paper and timber products by volume sourced from FSC, PEFC or equivalent schemes	<p>As of 2018, the same process as described for JohnLewi</p>	<p>All Waitrose own brand products which are made of solid wood, wood composites (such as MDF and particleboard), paper or pulp-based products, where wood materials are in excess of 5% of the finished product by weight.</p>	<p>Tonnes (t/m3/RWEm3) Expressed as % sustainably sourced timber</p>
Waitrose Palm oil and palm kernel oil based ingredients and derivatives used in own brand products that are RSPO physically certified	<p>Sustainable Environmental Consultancy (SEC) risk assesses and verifies raw material specification that has been uploaded by suppliers onto the Waitrose sustainable raw material portal. A list of products and quantities supplied to Waitrose is provided by suppliers via on-line questionnaire on the portal. Supporting information includes RSPO Certification status of palm oil ingredient/derivative used in the product.</p> <p>Final data breakdown provides the tonnage of Certified Segregated, Certified Mass Balance and non-certified status of palm oil and palm kernel oil based ingredients and</p>	<p>All variants of palm oil and its derivatives and fractions used in Waitrose Branded Food, Household and Health & Beauty products.</p>	<p>Tonnes Expressed as % physical certified palm oil</p>

	<p>derivatives. The calculated non-certified element is then covered through purchase of Green Palm certificated Book and Claim certificates.</p> <p>Data is recorded in line with the calendar year.</p>		
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PACKAGING			
Description	Methodology	Scope/exclusions	Unit of reporting
Waitrose & Partners: All packaging to be reusable, recyclable or home-compostible by 2023	All data is collated, assessed and verified by our third party packaging consultancy, EcoVeritas. Waitrose provided full product-level sales data for the 2018 calendar year, which has been analysed by ecoVeritas. Suppliers were contacted to provide component level packaging data. Where data isn't available, informed estimates are used including extrapolation based on algorithms. Direct weighing is also used to verify weights.	All own-brand, primary product packaging	Count of sources & volume in tonnes.