

BASIS OF REPORTING FOR EXTERNALLY ASSURED ETHICS & SUSTAINABILITY DATA 2023/24

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 2023/24 financial year is the 52 weeks ending 27th January 2024.

Calendar year (trading periods)

Our calendar year (trading periods) finishes at the end of the Partnership's period 11 in the final week of December. This means that our year on year calendar year (trading periods) data varies each year, but never by more than one week. The 2023/24 calendar year (trading periods) is the 52 weeks ended 23rd December 2023.

Calendar year (1 Jan-31 Dec)

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

Reporting frequency

We report externally on an annual basis.

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 and Sustainability Reports 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 2023/24 is indicated by the KPIs below.

GREENHOUSE GAS EMISSIONS

Data Periods

Our greenhouse gas emissions data is reported in line with the financial year comprised of the 52 weeks ended 27th January 2024.

Scope I energy and industrial emissions

Methodology

Scope I 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. | Yes | DESNZ 2023 |
| Other fuels | litres / kWh / kg | All sites and vehicles where John Lewis Partnership owns or solely operates diesel fuel, heating oil, petrol, LPG, CNG, 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 2023 |
| 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 2023 [△] |

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. These are taken from the datasheets for the relevant refrigerant, and are confirmed as “Global Warming Potential (GWP) according to IPCC 4th Assessment / IPCC 5th Assessment”. 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 (Forest, land, agriculture emissions)).

Unit of reporting:

Tonnes CO₂e (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, VWR, Leckford | Billing data based on meter readings | Yes | DESNZ 2023 |
| District heating / cooling | kWh | All sites that John Lewis Partnership owns or solely operates where district heating is purchased. | JL & VWR | Billing data based on meter readings | Yes | DESNZ 2023 [△] |

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 doesn't operate these cooling systems, it doesn't 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 CO₂e (to the nearest whole number)

Scope 2 market based emissions

Methodology

As per "Scope 2 location based emissions" section above.

The majority of electricity consumed within our sites is purchased through our group contract. In the group contract, we have a number of renewable Power Purchase Agreements (PPAs) through our supplier, providing a level of guaranteed renewable supply.

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 Renewable Energy Guarantees of Origin certificates (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.

In the 2023/24 financial year 91.9% of the electricity consumed by the Partnership was backed by REGOs.

Under the GHG Protocol Scope 2 Guidance, where a supply can be demonstrated as renewable, a zero emissions factor can be applied. For all power that is not renewable the appropriate residual emissions factor from the Association of Issuing Bodies (AIB) as published each year, is used. For our 2023/24 reporting, the current issue from AIB is 2022.

Scope

As per "Scope 2 location based emissions" section above.

Unit of reporting:

Tonnes CO₂e (to the nearest whole number)

Absolute market-based reduction in Greenhouse Gas Emissions in percentage (scope 1 & 2 energy and industrial)

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 (RGGOs), which aren't aligned with the science-based target methodology, 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)

Selected scope 3 emissions

Methodology

Selected scope 3 emissions are calculated by the collation of the following data:

| Emissions Source | Unit | Description | Scope | Source(s) | Estimates used? | Emissions Factors |
|--|----------------------|---|---------------------------------|--|-----------------|--------------------|
| Water Consumption | m3 | All sites owned or solely operated by John Lewis Partnership. Sites with physical I meters will provide actual data. Estimates will be used where actuals are not available. | JL, WR | Meter readings | Yes | DESNZ 2023 |
| Third Party Run Partnership site electricity, gas, fuels, water | mixed | All sites and vehicles which are solely operated on behalf of John Lewis Partnership which perform similar activities to other John Lewis Partnership sites. | GXO, Wincanton | From service providers (GXO & Wincanton) | No | DESNZ 2023 |
| Business Travel | miles and kilometres | All Partner travel for business purposes. | JL, WR, Leckford | Travel system & internal expense system. | No | DESNZ 2023 |
| 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. | No | DESNZ 2023 |
| Agricultural | tonnes | Where fertiliser use is part of the operational control of | Leckford | Fertiliser application | No | Fertilizers Europe |

| | | | | | | |
|--|--------|---|--------|--|-----|-------------------------|
| | | 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.) | | | | |
| Operational waste | tonnes | Where waste is managed by John Lewis Partnership or 3rd party provider with available data. Operational waste defined as non-hazardous wastes: paper, plastic, glass, metal, cardboard, food waste. | JL, WR | Reporting from the various waste contractors | Yes | DESNZ 2023 [△] |
| <p>△ For cooking oil, data is received in litres. This is converted to tonnes and then the DESNZ 2023 mixed recycling emissions factor is applied.</p> <p>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 scope 3 emissions we collect monthly data for, and have done for a number of years.</p> <p>As part of the process of setting our science-based targets we are now reporting all scope 3 emissions against the GHG Protocol categories (as presented in our Annual Report & Accounts). However, much of this data isn't yet externally assured and therefore doesn't form part of this Basis of Reporting.</p> | | | | | | |
| <p>Scope</p> <p>The scope of this KPI includes the emission sources in the table above only. The broader scope 3 metrics and reporting are currently not externally assured.</p> | | | | | | |
| <p>Unit of reporting</p> <p>Tonnes CO₂e (to the nearest whole number)</p> | | | | | | |

General Methodologies Greenhouse Gas Emissions & Waste

Estimates

Utilities:

Consumption data is calculated via a combination of billing 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.

- Electricity and water are estimated by calculating the average daily consumption of the most recent 12-month 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.
- Gas, district heat and chilled water data is estimated based on the average daily consumption of the site during the equivalent month of the previous year. Missing data will be 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.

If the site has no actual data for a certain indicator, consumption is estimated based on an intensity benchmark: average resource consumed per square footage across sites of the same type. These benchmarks are calculated automatically for each site type using actual consumptions in the system for that reporting period.

Intensity benchmarks are calculated for electricity, gas and water consumption.

Waste:

Data will come from weighed 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 Biffa. 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 average waste quantity per period 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 of Island Waste (Guernsey) 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.
- In order to account for the variable duration of reporting periods, figures are weighted based on the number of days within each reporting period, to give an average daily waste figure per business unit (John Lewis/Waitrose), waste disposal route and waste material over these periods.
- These figures are then each multiplied by the number of days within the four periods for which estimation was required, for each individual waste disposal route and waste material.

Emissions Factors

In order to accurately report Scope 1, 2 and 3 emissions a carbon dioxide equivalent factor is applied to all consumption data.

Carbon factors are updated annually, ensuring the most up to date factors are applied across the reporting year. All carbon factors used to report emissions from energy consumption and other streams are visible in the relevant calculation tools for consistency and auditability.

The following hierarchy determines which carbon 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.

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

TRANSITION TO FLEET ALTERNATIVE FUELS

Data Periods

Our fuel data is reported in line with the calendar year 1st January 2023 to 31st December 2023

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 Scope I transport fleet (vans, trucks, articulated tractors and trailer refrigeration units) diesel consumed.

Excluded:

- Cars and business travel.

Unit of reporting:

Litres

Reduction in litres of fossil fuel consumed across the Partnership

Methodology

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

Scope

Included:

- All Scope I transport fleet (vans, trucks, articulated tractors and trailer refrigeration units) diesel consumed.

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, ie biomethane and electricity.

Trailer Refrigeration Units

This refers to the diesel powered refrigeration units on our trailers. One mitigation 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. For example, if we have consumed 5kWhrs of shore power, and we know there are 10kWhrs of energy in a litre of diesel, and the engine is 20% efficient, we have displaced $5 / (10 \times 20\%) = 2.5$ litres.

Diesel Displaced Equals:

$$\frac{\text{Electricity Consumed}}{\text{Lower Heating Value Diesel} \times \text{Engine Thermal Efficiency} \times \text{System Conversion Efficiency}}$$

Electricity Consumed: Metered kWhrs

Lower Heating Value Diesel: Useable energy content of diesel in kWhrs

Engine Thermal Efficiency: Efficiency of the diesel engine in converting energy in the fuel to work

System Conversion Efficiency: Efficiency of the electrical system, ie output energy vs input energy.

Electric Light Commercial Vehicles

These vehicles displace diesel such that:

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

Using the following formula we can see that 0.25 litres of diesel are displaced by each kWhr of electricity used in an EV:

$$\frac{85\%}{35\% \times 9.9} = 0.25,$$

Displacement Factor

The diesel displaced is sourced by taking the Partnership's transaction data and mileage data for the year.

A displacement factor then 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 or kWhr of electricity.

Diesel displacement is calculated from equivalence factors, that is the litres of diesel displaced by the kilogram (kg) of biomethane or kWhrs of electricity used.

Biomethane

The underlying data for the conversion factor for gas is sourced from 2023 Partnership fuel transaction data for both diesel and gas. 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 monitoring system Flexible Power Systems, (FPS) dashboard.

For Trailer Refrigeration Units,

Diesel displaced =

$$\frac{\text{electricity consumed}}{\text{lower heating value diesel} \times \text{engine thermal efficiency} \times \text{system conversion efficiency}}$$

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 I transport fleet (vans, trucks, and trailer refrigeration units) fuels purchased. Includes all fleet diesel, bio-methane, and electricity.

Excluded:

- Cars and business travel.

Unit of reporting

Percentage

RAW MATERIAL SOURCING

Data Periods

Our cotton sourcing data is reported in line with the financial year comprising the 52 weeks ended 27th January 2024.

Percentage of cotton in own-brand products that is from more sustainable or recycled sources

Methodology

Information on received units of products is exported from product hubs BOXI & BOBI (system which stores product information) to calculate the Partnership's annual cotton consumption (cotton baseline). This exercise is done with the support of third party consultancy Elementaly.

The total cotton consumption in our own-brand products sets the foundation to measure responsibly sourced cotton received from suppliers. The calculation methodology for the baseline includes parameters such as: receipted units, product weights, material composition, assignment of multipacks, or conversion factors¹. In terms of processes, the raw data sources from the Partnership's product hubs need to go through a series of scope checks to remove anything that is not to be included (negative units, or dummy data), and a series of cleansing exercises (for example free text on material compositions) and standardisation exercises (for example grouping supplier accounts into the same supplier) to assess what needs to be included and how it should be allocated to category areas and suppliers.

Volume data for responsibly sourced cotton is collected throughout the year from the Better Cotton Platform (BCP) - through Better Cotton Claim Units (BCCUs), Global Organic Textile Standard, Organic Cotton Standard and Global Recycled Standard certificates, processed and visualised through the Responsible Cotton Dashboard, which calculates the % of the volume that has been sourced from responsible sources.

The Partnership's Responsible Cotton Sourcing Dashboard is updated weekly and tracks responsible cotton performance on a quarterly basis, comparing the volume of responsible cotton sourced in a quarter against the baseline of the previous quarter.

The John Lewis Partnership teams provide additional analysis and details to the output from the standard Better Cotton Platform (BCP) reporting in order to allocate transactions to the relevant business segment for internal data processing and due diligence purposes. This gives a higher degree of data quality to the analysis, therefore allowing the internal dashboard to provide more accurate and granular reporting and better allocation of cotton transactions.

¹ Conversion factors are used to account for wastage factors along the cotton supply chain. The Partnership's cotton information is at "product weight", which means that for example Better Cotton volumes need to be converted to product weight using these conversion factors. Better Cotton Guidance on Conversion Factors is used by the Partnership: For fashion, a proxy of 1.56 (calculated in FY2021/22 as a weighted average); Home uses 1.31. Additionally, based on what type of product is received (fabric, end product or yarn) on organic and recycled, different conversion factors are used (using Better Cotton guidance).

The data for the cotton KPI is broken down by category areas as well as by sourcing programmes (e.g. Better Cotton, organic, recycled) in addition to our total annual consumption and is assured as such. It is therefore also being used for the purposes of our Better Cotton reporting disclosures as members of Better Cotton.

Scope

Included:

- John Lewis own-brand, co-developed and co-labelled brand exclusive products containing cotton as part of the consumer product.

Excluded: (either because it is not in scope of current target for KPI or because work is ongoing to get most accurate source of data due to complexity of category area):

- Cotton used in Goods Not For Resale (business dress & in-scope consumables), thread, labels etc.
- Cotton used in GNFR in-scope consumable products directly sourced for the Partnership
- Made to measure items
- Packaging
- JL upholstery items
- John Lewis Made to measure items
- WR household cleaning items
- WR bags for life
- WR beauty items

Unit of reporting

Percentage

Percentage and tonnage of cotton sourced as Better Cotton

Methodology

The Better Cotton figures have been prepared to comply with Better Cotton Initiative membership requirements.

The methodology to determine Better Cotton percentage and tonnage of cotton follow the criteria established in the BC methodology and is aligned with the methodology applied to calculate the percentage of cotton in own-brand products that is from more sustainable or recycled sources (detailed in the Percentage of cotton in own-brand products that is from more sustainable or recycled sources section).

Scope

The scope (inclusions and exclusions) are the same as those outlined in the Percentage of cotton in own-brand products that is from more sustainable or recycled sources section.

Unit of reporting

Percentage and tonnes

PACKAGING

Data Periods

Our packaging data is reported in line with the calendar year, 1st January 2023 to 31st December 2023.

Percentage of own-brand primary product packaging that is recyclable, reusable or home compostable (Waitrose/John Lewis) ²

Methodology

Packaging data is collected quarterly from our product manufacturers and labelling suppliers via a 3rd party compliance company EcoVeritas. All data is imported into EcoVeritas's Packman. Initial sense checks are performed manually by EcoVeritas on the data fields to correct recurrent errors e.g. converting weights to the correct measure. Anomalies identified by Packman, including incorrect component/material combinations e.g. the component name is 'card' and the material is 'polystyrene', are queried by EcoVeritas with the supplier.

Anything anomalous or any data not provided by the supplier is replaced in the calculation with an extrapolated weight. This is calculated by EcoVeritas, based on sample weights, historic weights and sales data through their software, Packman.

Where complete packaging data for products isn't available we assume a worst case scenario that the packaging recyclability is either not recyclable or not reusable.

The recyclability of the packaging is based on on-pack recycling label (OPRL) guidelines. The component material, type and colour are combined and mapped to provide the component's overall recyclability.

Scope

Included:

- All own-brand primary product packaging.
- Also includes Leckford Farm packaging and cafes in stores and on campus.

Excluded:

- Specialist shops ie Cellar, Pet, Florist & Garden as the packaging data from these shops is not available at component level.
- Care labels are excluded as they are a legal component that must be attached to the relevant products i.e. textiles.
- Attachments i.e. kimballs, string etc. are too small to be recycled based on OPRL guidelines.

Unit of reporting

Percentage

² John Lewis and Waitrose don't currently have packaging that fall under compostable and reusable categories. Components in the raw data that have been reported as either of these packaging types are due to inaccurate data from the supplier and are therefore excluded from the calculation. However, we are planning several trials this year which increases the likelihood that Waitrose will be using reusable packaging.

WASTE

Data Periods

Our waste data is reported:

1. In line with the calendar year (trading periods). For 2023 this is the 52 weeks ending 23rd December 2023.
2. In line with the financial year (trading periods) comprised of the 52 weeks ended 27th January 2024.

Percentage of operational waste that is recycled

Methodology

Each month data is collected by our consultants, from all the Partnerships waste contractors and Center 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: |
|-----------|-----------------|--------|---|---------------------|
| Recycling | 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 | tonnes | 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 |
| Energy from waste - incineration | General waste | tonnes | All sites where John Lewis Partnership owns or solely operates | JL, WR |
| | 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 |
| Landfill | General Waste | tonnes | All sites where John Lewis Partnership owns or solely operates During 2016/17, a proportion of this waste stream ceased. This reflects the change in supplier from Simply Waste Solutions to Biffa, the latter of which are diverting this to energy from waste facilities. | JL, WR |
| | Wood | tonnes | All sites where John Lewis Partnership owns or solely operates. During 2016/17, this waste stream ceased. This reflects the change in supplier from Simply Waste Solutions to Biffa, the latter of which are diverting this to energy from waste facilities. | 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. The data available for these sites is often limited, and the waste is typically estimated for these sites. Currently, there is one site where data is received from the operator.

Data will come from weighed 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 the Partnership and Biffa. 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.

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 also 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

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)

Percentage reduction in Waitrose operational food waste

Methodology

Organic waste, segregated into dedicated bins are collected by Biffa (the Partnership's Waste contractor). These are collected and transported to appropriate facilities for sorting and processing.

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 Biffa or Biffa's sub-contractor, and then provided to our carbon consultant 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 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.

Scope

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

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

2018 Calendar Year Baseline

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

Unit of reporting

Percentage (to one decimal place)