

BASIS OF REPORTING FOR EXTERNALLY ASSURED CORPORATE RESPONSIBILITY DATA 2017/18

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 2017/18 financial year is the 52 weeks ended 27 January 2018.

Community and sourcing data is reported in line with the financial year. Environmental data is reported in line with an approximate calendar year since 2016 and financial year for all prior years, unless otherwise stated.

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 2011/12 has been assured by Corporate Citizenship (Community) and The Carbon Trust (Carbon). 2012/13, 2013/14, and 2014/15 data has been assured by DNV GL and by KPMG in 2015/16, 2016/17 and 2017/18.

COMMUNITY

Our community investment total includes the value of cash, 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.

Description	Methodology	Scope/exclusions	Unit of reporting
Total value of cash	Records of cash, cheques or BACs donations inputted	This includes all monetary donations made to	£

contributions	electronically by branch personnel into a centralised database.	charities and community groups. This figure does not include funds generated for The Prince of Wales's Charitable Foundation through royalties paid from the sale of Duchy Originals.	
Total value of time contributions	<p>Records of volunteer activity inputted electronically by branch personnel into a centralised database, multiplied by the value of the time donated.</p> <p>For 2014/15, we introduced two new hourly values when calculating volunteering time and management time replacing the London Benchmarking Group average value, which was used in previous years; one for Partner volunteering (with a value which better reflects volunteer salaries) and one for management time, which reflects the salaries of Partners with responsibility for community investment. The new rate used for 2014/15 activity lowered its value materially. We have reviewed the rate again in 2016/17 which has not made a material difference to the value.</p>	This includes the value of Partner time contributions made to charities/community groups during working hours. This is also broken down by London Benchmarking Group category. This excludes costs of management hours for our community programmes.	£
Total value of in-kind contributions	Records of in-kind activity (including values) inputted electronically by branch personnel into a centralised database. These are valued as a cost to the business, not the value to the beneficiaries.	This includes all non-cash gifts made to charities/community groups such as gift vouchers, products, samples, equipment, loan of rooms/facilities/equipment etc.	£
Total value of management costs contributions	Self-declared estimates of time spent on community investment management at a head office level plus estimated time allocated through community related roles at a branch level.	This includes hours spent by key roles managing and directing community investment programmes and activities.	£

	<p>The hourly rate calculation changed in 2014/15 as we went from using the London Benchmarking Group standard rate to our own internal averages, which has impacted total value of management time and volunteering, lowering its value materially.</p>		
Partner hour contributions	<p>Records of volunteer activity in work time inputted electronically by branch personnel into a centralised database.</p>	<ul style="list-style-type: none"> - Hours spent hosting school visits/workplace placements - Time spent administering school visits and workplace placements - Partner talks to charities/community groups - Man-hours involved in community roles (e.g. School Governors, Justices of the Peace etc) where these Partners are released on leave - Partner time volunteered on any charitable or community project, event or activity. 	Hours
Golden Jubilee Trust cumulative volunteer hours	<p>Records of volunteer activity are inputted electronically by Golden Jubilee Trust personnel into a centralised database.</p> <p>The hours recorded relate to awards granted at trustee meetings during the financial year.</p>	<p>Total number of hours awarded for all Partners seconded to charitable organisations through the Golden Jubilee Trust scheme.</p>	Hours

ENVIRONMENT: WASTE

Site scope/exclusions:

All Waitrose stores included. Some John Lewis shops including Bluewater and Peterborough have centre managed waste arrangements; The waste for these branches is estimated based on floor space data. The waste for these branches is estimated on a branch of similar size for these shops.

Franchised/licensed/third party operated stores: Only Shell Stations included (2). No Welcome Break franchises included.

JL service buildings/Combined Service Buildings: all included

Head offices: Waitrose, John Lewis & Group head office data is included from 2014/15 onwards

Own distribution sites: All

Not included:

Third party sites operated solely for JLP (e.g. distribution centres)

Holiday centres

Sir Bernard Miller Conference centre

Manufacturing sites (Herbert Parkinson or Leckford)

Description	Methodology	Scope/exclusions	Unit of reporting
Weight of waste disposed to landfill	Monthly data reported from waste contractor, collated by MML team.	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	% waste diverted from landfill is the sum of measured operational waste except direct to landfill, and the residual waste tonnes where the	As above.	% to one decimal place

of/diverted from landfill	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.		
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.	<p>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.</p> <p>This does not include food waste which is included in weight of waste diverted to energy from waste facilities.</p>	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: ENERGY CONSUMPTION			
Description	Methodology	Scope/exclusions	Unit of reporting
Total energy consumption (gas and electricity)	Consumption data is calculated through a combination of billing and estimates based on reference sites where no data is available for the site.	Energy associated with all shops, 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
Total energy consumption per ft² selling floor space	Energy Consumption data is calculated through a combination of billing and estimates based on reference sites where no data is available for the site. Sales floor area (Sq ft) is provided by Store Development and Finance Teams.	Selling floor space is calculated as front of house sales area, excluding any back of house operations. Those areas are captured in the metric gross internal area (GIA) also in ft ² .	kWh per ft ² selling floor space

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><u>Conversion factors:</u></p> <p>Data has been calculated using Defra- 2016 emissions factors for the majority of carbon streams. Leckford agriculture and our latest refrigerants require the use of more specific</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.	Tonnes CO ₂ e

	<p>factors.</p> <p>2016 emissions factor changes to agricultural emissions have resulted in a re-baseline for our historic data to allow for comparisons.</p>		
Absolute Market-Based Partnership GHG emissions	<p>As above.</p> <p>Some of our electricity suppliers have provided auditable Renewable Energy Guarantees of Origin (REGO) certificates showing our purchases are 100% renewable. Under latest GHG 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. We also apply the market based GHG scope 2 guidance to our electricity emissions attributed to electricity consumption by associated third parties</p>	As above.	
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
<p>Scope 1</p> <p>Fuel combustion</p>	<p>Fuel consumption all calculated from actual usage: bills based on meter readings (natural gas) and delivery invoices (other fuels). Natural gas estimates as per energy section above. No estimates made in other fuels.</p> <p>Distribution emissions are calculated from fuel invoices.</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

	Agricultural amounts based on farming records of fertiliser application and animal stocks.		
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.	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. For Waitrose, refrigeration and cooling direct emissions for Leckford have been included.	Tonnes CO2e
Refrigerant leakage as a percentage of entrained volume	As above as a percentage entrained volume.	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	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. Air,rail and taxi travel: Travel distance data collected through employee travel bookings via centralised travel agency system (In 2017 this was HRG & Clarity).	Business mileage (including company cars, personal car use and taxis), air and rail travel by John Lewis Partnership employees included	Tonnes CO2e

	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.		
Scope 3 Waste disposal to landfill	See WASTE. 2017 data has been calculated using Defra-2017 emissions factors.	See WASTE.	Tonnes CO2e
Scope 3 Associated with third parties	Distribution emissions including outsourced distribution are calculated from fuel invoices.	Electricity, gas, water, waste, LPG consumption, refrigerant leakage, from third party operated distribution centres.	Tonnes CO2e
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 associated with 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 commercial vehicles (CVs) 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 MPG.	This includes all mileage of John Lewis and Waitrose CVs. It includes trunking and home delivery miles.	Miles
Waitrose outsourced distribution mileage	Telematics data	This is a 3PL Regional Distribution Centre at Brinklow, Milton Keynes, acting exclusively for Waitrose. Waitrose has a number of distribution centres that are operated on our behalf by contractors.	Miles

SOURCING			
Description	Methodology	Scope/exclusions	Unit of reporting
John Lewis timber and paper from responsible and	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.	All own-brand Goods for Resale products except fitted furniture.	Count of sources & volume in

sustainable sources	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.		tonnes.
John Lewis Cotton by volume from more sustainable sources	Product information is exported from product hub and provided to an expert consultant to calculate annual tonnage figures as a baseline for the cotton tracker - developed by MADE-BY. Volume data is collected throughout the year from all Better Cotton Initiative (BCI) credits and Global Organic Textile Standard certificates and entered into the cotton tracker. The tracker then calculates the % of the volume that has been sourced from more sustainable sources.	All own-brand Goods for Resale products.	Volume in tonnes.
Waitrose cotton by volume from more sustainable sources	Volume of total cotton sourcing is collected throughout the year from the Waitrose product system and cross checked against BCI credits. Calculations performed by consultant to understand volume of sustainable cotton. Some manual calculations used to calculate the % of volume that has been sourced from more sustainable sources.	All own-brand Goods for Resale products	Volume in tonnes
Waitrose Own brand fish and shellfish from third party verified sources	Waitrose Fish policy Annexes provides suppliers with a prescriptive list of wild caught and farmed fish species with details of certification status. 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.	All Waitrose own brand fish. 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.	Tonnes of fish sold Expressed as % certified fish
Waitrose Own brand paper and timber products by	Sustainable Environmental Consultancy (SEC) risk assesses and verifies raw material specification that has been uploaded by suppliers onto the Waitrose sustainable raw	All Waitrose own brand products which are made of solid wood, wood composites (such as MDF and particleboard), paper or	Tonnes (t/m3/RWEm3) Expressed as

volume sourced from FSC, PEFC or equivalent schemes	<p>material portal. Supporting information for verification purposes includes chain of custody certification information (FSC/PEFC/ Recycled) and invoices.</p> <p>This information is corroborated against the list of products from the Waitrose internal systems reports and multiplied by unit sales from the same system.</p>	pulp-based products, where wood materials are in excess of 5% of the finished product by weight.	% sustainably sourced timber
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 Roundtable Sustainable Palm Oil 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 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>	All variants of palm oil and its derivatives and fractions used in Waitrose Branded Food, Household and Health & Beauty products.	<p>Tonnes</p> <p>Expressed as % physical certified palm oil</p>