

WHITBREAD

**Independent Assurance
of Whitbread's 2021/2022
Sustainability Data**

ISAE 3000 (2020) statement



Independent Assurance of Whitbread's 2021/2022 Sustainability Data: ISAE 3000 (2020) statement

The nature of the assurance

This is a report by Corporate Citizenship for the Management of Whitbread.

Corporate Citizenship has undertaken **limited** assurance of certain selected environmental and sustainability performance data against HM Government Environmental Reporting Guidelines (March 2019), the GHG Protocol Corporate Accounting and Reporting Standard (2015) and the GRI Principles of Accuracy, Clarity, Comparability, Completeness, Timeliness and Verifiability, as described below:

Pillar	Target	Statements to Assure
Opportunity	More diversity in leadership population with 8% ethnic minority and 40% female representation in our top 100 by the end of 2023	Progress against targets in FY21/22 - we have 41.67% female representation and 4.8% ethnic minority representation in our leadership population as of 28th February 2022. (Leadership community is defined by all roles at grades C20+ that are UK based)
	Through our apprenticeship programmes we will support people to find and develop their hospitality careers	274 of our teams have completed their apprenticeships this year (2021/22)
Community	For every new site we will donate our time to actively supporting local community activity	200 hours donated to local communities through new site openings
		784 new team members join Whitbread directly through New Sites Opening this year / We created 784 new jobs through new site openings this year
	Raise £20m for GOSH, raise £3m each year for our charity partner	We raised £1.7 million in 21/22, creating a total amount of £20 million raised throughout our partnership with GOSH. We started our partnership in 2012.
	Public Health England 20% Sugar Reduction	This year we have reduced the sugar in our Beefeater and Brewer's Fayre puddings by 5.8% and 11% respectively against a baseline of 2015 as

		part of the Office for Health Improvement and Disparities sugar reduction programme.
Responsibility	Whitbread's critical commodities accredited against robust standards	We were thrilled to have reached our whole shell egg target (100% cage free status on all whole shell eggs by the end of 2020) two years early
		We are working hard to meet our ingredient egg target by 2025 with 52.6% of our 2021/22 ingredient egg requirement sourced from cage free hens* (*for UK sites only).
		100% of our raw beef range in the UK is produced to a recognised farm assurance scheme in its country of origin such as Red Tractor.
		Our Business Benchmark on Farm Animal Welfare (BBFAW) 2021 was tier 3 rating
		In 2020 we became the first UK budget hotel chain to become members of Better Cotton (formally 'The Better Cotton Initiative')
		In collaboration with our laundry suppliers and Better Cotton we have begun to develop new ways of working to deliver sustainable cotton for rented linen, which the hospitality industry relies on. In 2021, with one of our hotel laundry suppliers alone, we achieved 76% of the cotton in replenished hotel laundry sourced as more sustainable cotton, through Better Cotton; an ISEAL accredited standard system.
		For our guest buys the bed sales 15% of the cotton in 2021, was sourced as more sustainable cotton, through Better Cotton too.
		This year we became RSPO (Roundtable Sustainable Palm Oil) supply chain certified. This means we now have certified processes and systems to maintain the chain of custody of certified Palm Oil in our organisation.
		We are the first pub or hotel group to have this certification.
	100% of our suppliers risk assessed against Force for Good criteria	100% of our supplier are risk assessed.
	We will cut food waste by 50% by 2030	32.34% reduction from our 2018 baseline year 621,988 meals donated to charity
	We will become net zero for carbon emissions by 2040	50.07% Scope 1 and 2 intensity reduction from our 2016/17 baseline year
	We will not send any waste to landfill	99.91% of our operational waste diverted from landfill

Whitbread is entirely and solely responsible for the production and publication of the data assured, Corporate Citizenship for its assurance.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (*Assurance Engagements other than Audits or Reviews of Historical Financial Information*) and the relevant subject-matter specific ISAE for GHG data (ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*).

GHG quantification is subject to inherent uncertainty due to factors such as incomplete scientific knowledge about the global warming potential of different GHGs and uncertainty around the models and parameters used in estimating GHG emissions.

Corporate Citizenship has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000 (2020) Requirement 3a and 3b.

Assurance work performed

The assurance work was commissioned in August 2021 and was completed on 7 April 2022. Detailed records were kept of meetings and correspondence relating to the assurance. A team of four, led by a Director, undertook the assurance and commentary process. An assurance specialist director acted as adviser to the group.

The assurance engagement was undertaken to a **limited** level, and involved the following activities:

- A review of underlying data sources and substantiating evidence to support this year's reporting, to assess robustness of monitoring and reporting systems;
- A review of the activity data for energy (process, building and company vehicles), travel, water and waste;
- A review of year-on-year performance trends to identify any significant changes in operational eco-efficiency and investigate the reasons behind these trends;
- A review of GHG calculations for accuracy and consistency with best practice guidelines;
- A review of the data collation tools and processes for charitable donations, sustainable sourcing of key commodities, human rights assessments and waste;
- A review of the calculation methodologies behind Whitbread's market-based Scope 2 emissions, including evidence of renewable electricity purchases;
- A review of data consolidation and aggregation;
- A review of group reporting to check for errors or omissions in data analysis, consistency with underlying data sets and reasonableness of reporting.

Independence

We have worked with Whitbread since 2002 and have provided assurance since 2007. During 2021/2022, except as noted below, our work with Whitbread focused on assurance, assistance with developing Whitbread's Task Force on Climate-related Financial Disclosures and the S&P Global Corporate Sustainability Assessment (DJSI).

Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that causes us to believe that the selected environmental and sustainability performance data is not prepared, in all material respects, in accordance with the **HM Government Environmental Reporting Guidelines (March 2019)**, the **GHG Protocol Corporate Accounting and Reporting Standard (2015)** and the **GRI Principles of Accuracy, Clarity, Comparability, Completeness, Timeliness and Verifiability**.

Corporate Citizenship Limited

London

7 April 2022

Corporate Citizenship

100 Abchurch Lane, 138-142 Holborn
London EC4A 3DF, UK
+44 (0)20 7324 3000

www.whitbread.com