

WHITBREAD

# Independent Assurance of Whitbread's Corporate Responsibility Reporting 2016/2017

ISAE 3000 statement

JUNE 2017

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## The nature of the assurance

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

Corporate Citizenship has undertaken **limited** assurance of the contents and data within the *Whitbread Sustainability Report 16/17* against the GRI Principles for Defining Report Quality.

The data relates to Whitbread Hotels and Restaurants and Costa in the United Kingdom and international operations where Whitbread has a majority stake. The assurance covers the Whitbread financial year 2016-2017.

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*).

The carbon emissions data has been prepared using the UK Department for Environment, Food and Rural Affairs (DEFRA) Environmental Reporting Guidelines: Including mandatory greenhouse gas reporting guidance (June 2013) and the appropriate GHG conversion factors for company reporting, as published by DEFRA.

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.

## Assurance work performed

The assurance work was commissioned in March 2017 and was completed on 14 June 2017. Detailed records were kept of meetings, assurance visits and correspondence relating to the assurance. A team of two, led by a Senior Consultant, undertook the assurance and commentary process. A director acted as adviser to the project.

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

- In-depth management interviews with key persons responsible for sustainability data relating to the following areas: Costa Foundation, Environment, support for the Great Ormond Street Hospital, Nutrition, Responsible Sourcing, the WISE training activity and the development of Whitbread's Sustainability strategy and goals. This was in order to understand the overall process of management and to discuss key trends and the process for collecting, validating and consolidating the data;
- Checks on a sample basis of consolidated data to underlying records to check for consistency and accuracy of reporting;
- Reviews of the systems used to record and analyse sustainability performance data in order to assess robustness;
- Review of GHG calculation method and emission factors used;
- Examination of the 2016/17 Corporate Responsibility Report at set stages in its development to assess the environmental reporting content against the Global Reporting Initiative's Principles for Determining Report Quality, namely: balance, comparability, accuracy, timeliness, clarity, and reliability of reporting.

## Independence

We have worked with Whitbread since 2002 and have provided assurance of their sustainability reporting since 2007. During the reporting period our work with Whitbread focused exclusively on assurance with the exception of assisting Whitbread to respond to the Dow Jones Sustainability Indices.

## Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that causes us to believe that the sustainability data is not prepared, in all material respects, in accordance with the GRI Principles for Defining Report Quality and in accordance with the DEFRA Environmental Reporting Guidelines.

Corporate Citizenship Limited

London

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