



WHSmith Sustainability Addendum 2024

1st Sept 2023 to 31st August 2024

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Reporting Approach and Scope

Reporting Approach

Our Sustainability Addendum is designed to help stakeholders find the information they need more easily and to reduce duplication.

It includes details of our approach to reporting and materiality, sustainability performance data, our third party assurance statement and content tables for key standards such as the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB).

All our Sustainability reporting is available on our [website](#):

- Our [Annual Report](#) (pages 33-58) has a summary of the progress against our sustainability strategy and targets for the year
- [Policies and position statements](#) detail our expectations in key areas

Members of the board provided feedback on the draft sustainability disclosures in the Annual Report, including the material topics reported. The Annual Report, including the Sustainability section, was approved by the Board and ESG committee at their meeting on 29th October 2024.

SLR Consulting has been engaged to provide independent assurance over selected aspects of this report in accordance with the ISAE3000 and ISAE3410 Assurance Standards. Their [Assurance statement](#) is included in this Sustainability addendum. The data sets assured are indicated by *.

Scope

Our sustainability reporting and data covers the Group's sustainability performance for the year 1st September 2023 to 31st August 2024. Our Sustainability Addendum is aligned to our consolidated financial statement and is issued alongside our Annual Report and Accounts 2024.

Performance data in this report includes all of our directly-run operations (Australia, Belgium, Canada, France, Germany, Hungary, Ireland, Italy, the Netherlands, Norway, Singapore, Spain, Sweden, the UK and the USA). Performance data for non-directly run joint venture and franchise operations are included in our Scope 3 category 14 data only. Other variances in the reporting boundary are highlighted in the relevant section. Some of the data is not exactly aligned to the reporting year ended 31st August 2024, but is reported for a consistent period each year. Further details are provided in the definitions.

Materiality Approach

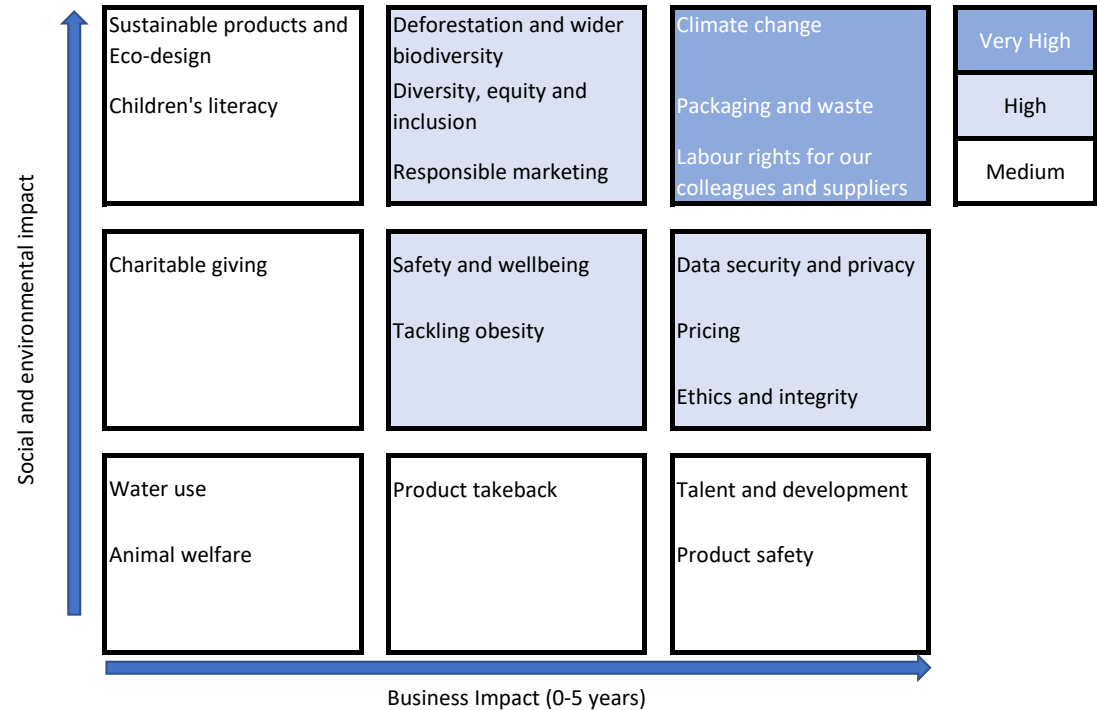
Materiality and Sustainability Strategy fall within the remit of our Board ESG Committee and they review our materiality assessment and matrix on an annual basis. In identifying the socio-economic, environmental and ethical factors of greatest relevance to our business, we include topics that have a material impact on our business (most particularly on our long-term shareholder value creation) and topics where we can have a material impact on society and the environment. This assessment is informed by the views of a wide range of stakeholders and other inputs including but not limited to:

- A review of existing and emerging issues that are the focus of ongoing public attention;
- Insights from engagement with NGOs, civil society groups and sustainable business specialists;
- An analysis of questions asked by investors, both through questionnaires and direct engagement;
- Customer queries and feedback on our products and commercial activities;
- Integration of insights from our Enterprise Risk Management system;
- Employee views on our approach to sustainability; and
- A review of peer company reports to understand how different issues are approached by others in the retail sector.

We determine our most material issues by considering how important these issues are to our stakeholders and how significant an impact they could have on our business. As a result of this year's analysis, areas that have been given greater prominence in our 2024 reporting include:

- Updated due diligence processes to check for compliance with our Responsible Sourcing Standards for trade products that do not carry one of our brand names;
- An updated, more detailed assessment of our salient risks for workers in our supplier chain;
- More detailed reporting on our approach to the mental wellbeing of our colleagues.

Materiality Matrix





Independent Assurance Statement: WH Smith Sustainability Data 2024

The nature of the assurance

This is a report by SLR Consulting Limited (SLR) for WHSmith. SLR has undertaken independent limited assurance of its sustainability data as set out on pages 40-58 of WHSmith PLC Annual Report and Accounts 2024 . We have also been engaged to assure the materiality process as set out on the Materiality tab of the Sustainability Addendum.

This statement is intended specifically for the directors of WH Smith.

The data sets assured are indicated in the text with an asterisk. They are:

- Greenhouse gas (GHG) emissions (Scope 1, 2 and selected components of Scope 3)
- Energy and fuel use
- Transport efficiency
- Forestry
- Waste
- Water
- Diversity
- Accidents and injuries
- Ethical trade in supply chain
- Community investment

The assurance covers the period from 1 September 2023 to 31 August 2024. WHSmith is entirely and solely responsible for the production and publication of the data assured, SLR for its assurance.

The data primarily relates to all WHSmith directly-run operations (in Australia, Belgium, Canada, France, Germany, Hungary, Ireland, Italy, the Netherlands, Norway, Singapore, Spain, Sweden, the UK and the USA). Data for WHSmith's international joint venture stores and franchise operations are not in the scope of the reporting). Our work has involved reviewing selected claims and data included in the report against the Global Reporting Initiative (GRI) principles for Accuracy, Clarity, Comparability, Completeness, Timeliness and Verifiability. It also involved examining the documentation of the materiality process.

This engagement was performed in accordance with the International Standard on Assurance Engagements (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 WRI / WBCSD Greenhouse Gas Protocol, 2015 revised edition. GHG quantification is subject to

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

Assurance work performed

The assurance work was commissioned in August 2024 and was completed on 18th October 2024. Detailed records were kept of meetings and correspondence relating to the assurance. A team led by a director undertook the assurance and commentary process advised by an assurance specialist director.

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

- A review of the text;
- A review of the assertions and key performance indicators within the text of the report, marked with an asterisk *;
- Meeting with and interviewing staff responsible for the development and delivery of the WHSmith Sustainability programmes;
- Making a representative sample of spot checks on the underlying activity data used in calculating the key performance indicators;
- Making a number of checks on statements made within the report seeking supporting documentation and proofs;
- Examining evidence of how the 2024 materiality assessment was conducted and questioning the responsible person.

Independence

This is the tenth year that SLR (previously as Corporate Citizenship) has provided independent assurance services in relation to WHSmith's sustainability reporting. We have provided no other services to WHSmith during the period under review.

Conclusion

Based on the scope of work performed, nothing has come to our attention to suggest that any of the performance data included in the scope of assurance, marked with an asterisk in WHSmith PLC Sustainability Report 2024, is materially misstated or that the materiality process was not executed in accordance with that described in the Materiality tab of the Sustainability Addendum, in accordance with the ISAE 3000 standard.

SLR

London

18th October 2024

PLANET		
Content	Location	Location link
Definitions and methodology Targets and progress Scope 1 and 2 emissions Scope 3 emissions Supplier emission targets Transport emissions Energy use Fuel use Renewable electricity FSC / PEFC certifications Waste management Water use	Sustainability Addendum	Planet definitions Planet targets GHG emissions GHG emissions GHG emissions GHG emissions Energy Energy Energy Resource use Resource use Resource use
Environmental policy Biodiversity and forestry policy	www.whsmithplc.co.uk	Policies and Position statements Policies and Position statements

PLANET: Methodology and Indicators

Our methodology for the reporting of greenhouse gas emissions has been developed using the following guidance:

- GHG Protocol (including the Corporate Standard, Scope 2 guidance and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard);
- CDP guidance (including the 2023 Climate Change Reporting Guidance and the Technical Note on Accounting of Scope 2 Emissions); and
- Guidance from the Climate Disclosure Standards Board.

Our climate-related governance, strategy, risk management and metrics and targets are provided in our Annual Report and Accounts 2024 consistent with the recommendations of the Task Force on Climate-Related Financial Disclosure.

Energy consumption (MWh)	The amount of gas and electricity used to power, light and heat our stores, head offices and distribution centres, expressed as an absolute value. Energy consumption for our directly-run International stores has been calculated by multiplying the average consumption for a UK Travel store by the number of stores in non-UK markets.
Fuel consumption (litres)	The amount of fuel used to power vehicles to transport products between our distribution centres and stores (UK only).
Emissions per pallet moved (kgCO ₂ e)	The quantity of equivalent carbon dioxide emissions produced from the combustion of fuel during the transport of each pallet of product to our UK stores. Emissions are calculated from fuel usage and use UK Government emission factors for 2024.
Scope 1 emissions (tonnes CO ₂ e)	The quantity of equivalent carbon dioxide emissions associated with the combustion of gas on our premises to heat stores, head offices and distribution centres. We only use gas in the UK. These emissions are calculated from fuel data and use the UK Government GHG Conversion Factors 2024.
Scope 2 emissions (tonnes CO ₂ e)	<p>The quantity of equivalent carbon dioxide emissions from power stations generating the electricity which is used to power, light and heat stores, head offices and distribution centres.</p> <p>GHG reporting guidance recommends disclosure of two different Scope 2 emission values: one using a “location based” method and one using a “market based” method. The location based method uses an average emissions factor that relates to the grid on which energy consumption occurs and is usually a country-level electricity emissions factor. The market based method applies where supplier-specific information or energy certificates are available and uses an emissions factor specific to the electricity purchased.</p> <p>For our UK operations, market based emissions: our renewable electricity for the UK is calculated as zero emissions. For International operations, we have taken estimated consumption for each country – calculated by taking average electricity consumption for a UK Travel store and multiplying by the total number of stores in each country. We purchased renewable electricity certificates for electricity provided by most of our landlord partners and this was calculated as zero emissions. For the remaining consumption we multiplied by residual fuel mix emission factors where available. For countries where this data does not exist, we have used location based emission factors.</p> <p>For our UK operations, location based emissions are calculated from energy data multiplied by UK Government GHG Conversion Factors 2023. Location based Scope 2 emissions for International operations have been estimated by multiplying the average electricity consumption for a UK Travel store by the total number of stores in each country multiplied by the relevant location based emission factor for that country. We have used factors from internationally accepted sources.</p>
Scope 1 and 2 emissions (tonnes CO ₂ e)	The quantity of equivalent carbon dioxide emissions from the combustion of natural gas and from power stations generating the electricity which is used to power, light and heat stores, head offices and distribution centres. These emissions are calculated from energy and fuel data and use conversion factors as explained above.
Emissions intensity (tonnes CO ₂ e per £m revenue or million square foot)	The quantity of equivalent carbon dioxide emissions produced from the energy to power, light and heat our stores, head offices and distribution centres per £m of revenue or million square foot. Revenue is the revenue reported for the Group in the Annual Report. Square foot is the total square foot of stores plus Distribution Centres managed by WHSmith. Stores and Distribution Centres managed by 3rd parties and franchisees are excluded.

Scope 3 emissions (tonnes CO ₂ e)	<p>The quantity of equivalent carbon dioxide emissions associated with:</p> <ul style="list-style-type: none"> • Category 1 and 2 – Purchased goods and services and capital goods and services – calculated by taking 2023 cost of goods sold, and multiplying by an assigned emission factor for the category of spend. Emissions factors for spend data were from the environmentally extended input output (EIO) database. See the Sustainability Report 2022 for the methodology in 2022 and 2021. • Category 3 – Fuel and energy-related activities – estimated by multiplying UK fuel and energy consumption data by UK Government GHG Conversion Factors 2024 for transmission and distribution losses and wheel to tank emissions. Emissions for International stores have been calculated by multiplying electricity consumption by factors produced by carbonfootprint.com in 2024. • Category 4 – Upstream transport and distribution – emissions have been included for inbound freight from suppliers to our distribution centres, and for deliveries from our distribution to stores or direct to customers. Emissions for inbound freight were calculated by multiplying the distance travelled for each container by relevant emission factors for shipping and land transport. Emissions for deliveries from distribution centres to stores were calculated using fuel data multiplied by the relevant UK Government GHG Conversion Factors 2024. Emissions for deliveries from distribution centres to customers was calculated by multiplying delivery data by the relevant emission factors. For transport suppliers where fuel data or container movements were not available, spend data and relevant emission factors were used. • Category 5 – Waste generated in operations – estimated by multiplying the tonnages of waste sent to landfill and for recycling by UK Government GHG Conversion factors 2024. This metric covers waste for UK Distribution centres and High Street stores and excludes waste from UK or International Travel stores which are controlled by landlords. • Category 6 – Business travel – estimated by multiplying flight, rail mileage and hotel stays from travel agents and car mileage data from employee expense claims by UK Government GHG Conversion Factors 2024. • Category 7 – Commuting – estimated from the total number of employees, and assumptions on modes of transport and the typical distance travelled in getting to work, multiplied by UK Government GHG Conversion Factors 2024. • Category 11 – Use of sold products – includes emissions created directly through the use of electricity for electronic related products and the release of carbon in fizzy drinks. Direct and indirect use phase emission factors are sourced from the use phase for specific product types, as found in literature. • Category 12 – End of life treatment of sold product – estimated from tonnages of different categories of product sold and the proportion of material likely to be sent to landfill or for recycling. These values were then multiplied by UK Government GHG Conversion Factors 2024. 2024 Emissions are based on sales for the calendar year 2023. See the Sustainability Report 2022 for the methodology in 2022 and 2021. • Category 14 – Franchises – estimated consumption for each country, calculated by taking average electricity consumption for a UK Travel store and multiplying by the total number of franchise stores in each country, and multiplying by location based factors from internationally accepted sources. This covers franchise stores in: Bahrain, China, Denmark, Finland, Gibraltar, Greece, India, Indonesia, Jordan, Kuwait, Malaysia, Malta, Oman, Philippines, Saudi Arabia, Sweden, UAE and United Kingdom.
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The estimation of Scope 3 emissions is a very approximate process and the values given are indicative estimates. They provide an indication of where the most significant emissions in our value chain arise to help us to target our action but should not be interpreted as exact values.

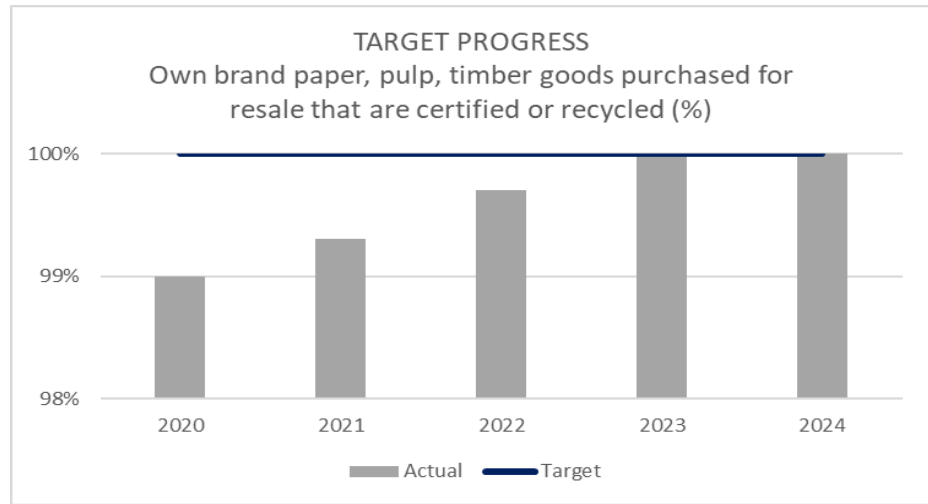
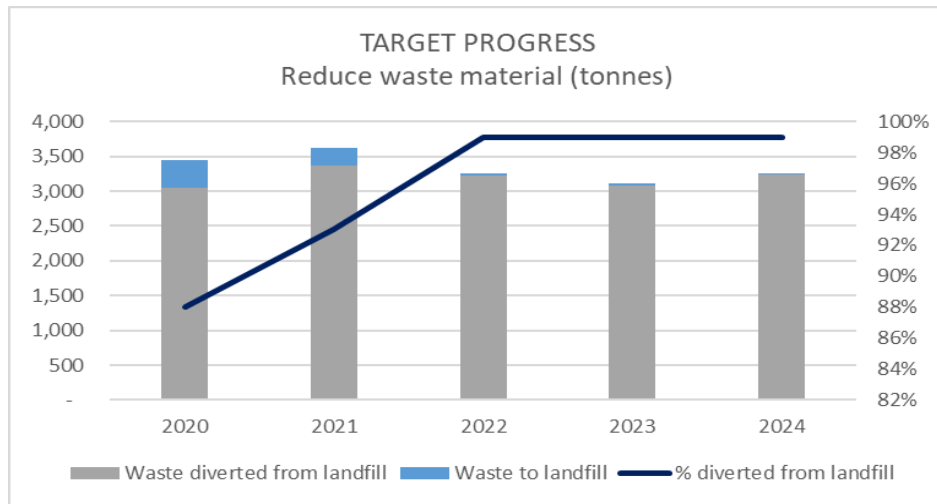
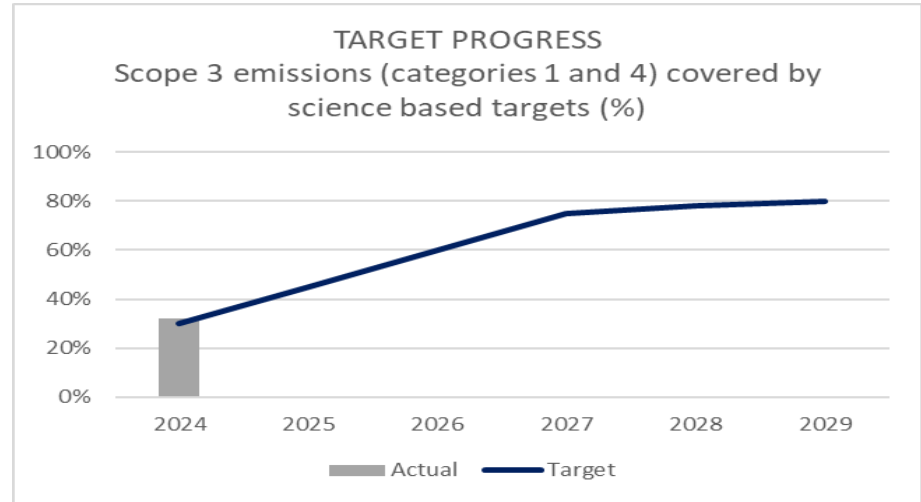
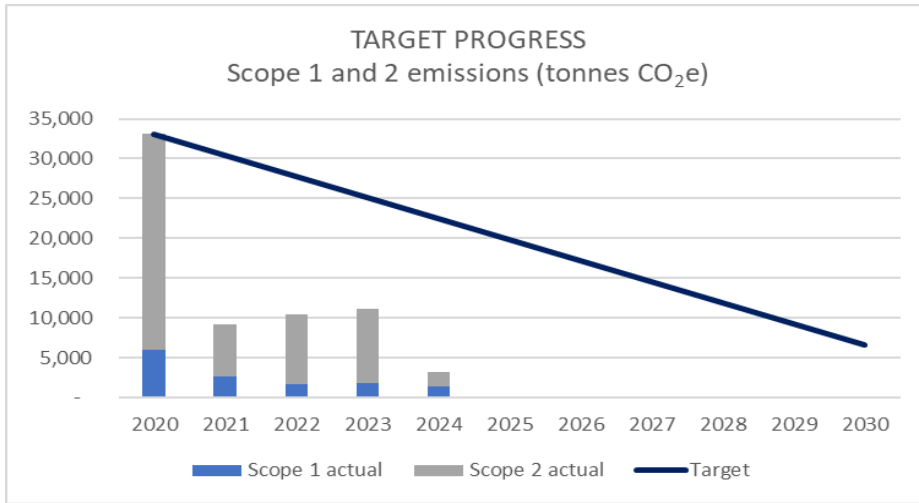
Total waste arisings (tonnes)	The quantity of waste sent for disposal or recycling. Distribution centre, head office and Biffa-managed UK High Street store waste is based on collections which occur during the year.
Waste diverted from landfill (%)	Our waste contractors provide a breakdown by waste stream. Waste is considered diverted from landfill if it is recycled or sent for energy recovery as Refuse Derived Fuel.
Water consumption (litres)	Total water consumption for all sites where we are responsible for the water bill.
Percentage own-brand stationery certified or recycled	The percentage of own-brand stationery products, which are made from pulp which comes from recycled sources or certified sustainably managed forests. The certified sustainably managed forest schemes we accept are the Forest Stewardship Council (FSC) or Pan European Forest Certification (PEFC) schemes. The percentage reflects the number of own-brand stationery units which were delivered to WHSmith this year (including for UK and International stores).
Own-brand	Products that are branded WHSmith.

PLANET: Targets

Minimising our impact on the planet			
	Aim	Target	Progress
Climate Action	Net zero emissions by 2050	By 2030: reduce absolute Scope 1 and 2 emissions by 80% from 2020 base year.	2024 emissions are 90* per cent lower than 2020.
		By 2027: 75% of suppliers by emissions covering purchased goods and services and up-stream transport and distribution will have science based targets.	32* per cent of GHG emissions from purchased goods and services and up-stream transport and distribution are from suppliers with science based targets.
Reducing waste	Reduce environmental impact from packaging and materials	By 2025: reduce waste material and minimise own-brand plastic packaging.	In 2024 we sent 14* tonnes (less than 1* per cent) of waste to landfill compared to 400 tonnes (12 per cent) in 2020.
Protecting natural resources	Net zero deforestation	By 2025: ensure forestry materials in own-brand products and core non-trade goods come from recycled or certified sources.	In 2024, 100* per cent of pulp, paper and timber products purchased for resale were from certified sources or recycled material. Further work is planned to assess certification in relation to non-trade goods.

SLR Consulting provided independent limited assurance of data marked * and their opinion is in the [Assurance statement](#). Full details of the calculation methodology are provided in [Planet Definitions](#). See pages 43-52 of our 2024 Annual Report for a description of our approach to Planet.

PLANET: Target progress



PLANET: Greenhouse gas emissions

Greenhouse gas emissions: Scope 1 and 2

2024	2023	2022	2021	2020
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Scope 1 and 2 emissions (market based)

			2024	2023	2022	2021	2020	
Scope 1 emissions	tonnes CO ₂ e	*	1,370	1,765	1,609	2,687	6,025	
Percentage of Scope 1 emissions from UK-based operations	%	*	100%	100%	100%	100%	100%	
Scope 2 emissions	tonnes CO ₂ e	*	1,809	9,337	8,758	6,528	27,047	
Percentage of Scope 2 emissions from UK-based operations	%	*	0%	0%	0%	29%	Not recorded	
Total Scope 1 and 2 emissions	tonnes CO₂e	*	3,179	11,102	10,367	9,215	33,072	TARGET
Total Scope 1 and 2 emissions per £million of revenue	tonnes CO ₂ e	*	1.7	6.2	7.4	10.4	32.4	
Total Scope 1 and 2 emissions per million sq foot	tonnes CO ₂ e	*	738	2,437	2,352	2,014	7,177	

Scope 1 and 2 emissions (location based)

			2024	2023	2022	2021	2020
Scope 1 emissions	tonnes CO ₂ e	*	1,371	1,765	1,609	2,687	6,025
Scope 2 emissions	tonnes CO ₂ e	*	17,949	19,361	18,625	17,013	21,005
Total Scope 1 and 2 emissions	tonnes CO₂e	*	19,319	21,126	20,234	19,700	27,030

Greenhouse gas emissions: Scope 3

Category 1 and 4 Scope 3 emissions covered by science based targets	%	*	32	Not recorded	Not recorded	Not recorded	Not recorded	TARGET
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1. Purchased goods and services and capital goods and services	tonnes CO ₂ e		403,000	374,000 ⁱ	210,000	178,000	404,000
2. Capital goods Included in purchased goods and services category	tonnes CO ₂ e		6,700	3,000			
3. Fuel and energy-related activities	tonnes CO ₂ e	*	5,000	6,400	3,700	3,300	4,800
4. Upstream transport and distribution	tonnes CO ₂ e		16,000	15,000 ⁱ	23,000	14,500	16,800
Of which distribution to stores	tonnes CO ₂ e	*	4,300	4,300	3,900	2,700	3,800
5. Waste generated in operations	tonnes CO ₂ e	*	30	80	90	200	250
6. Business travel	tonnes CO ₂ e	*	2,300	1,940	1,440	640	940
7. Employee commuting	tonnes CO ₂ e		17,300	17,600	16,900	14,500	10,600
8. Upstream leased assets Included in Scope 1 and 2 emissions	tonnes CO ₂ e		Included in Scope 1 and 2 emissions				
9. Downstream transportations and distribution	tonnes CO ₂ e		Not relevant for our business				
10. Processing of sold products Not relevant for our business	tonnes CO ₂ e		Not relevant for our business				
11. Use of sold products	tonnes CO ₂ e		50,000	37,000 ⁱ	1,700	1,000	1,200
12. End of life treatment of sold products	tonnes CO ₂ e		14,000	11,000 ⁱ	30,600	19,300	22,300
13. Downstream leased assets Not relevant for our business	tonnes CO ₂ e		Not relevant for our business				
14. Franchises	tonnes CO ₂ e		5,400	5,400	4,300	3,450	4,500
15. Investments Not relevant for our business	tonnes CO ₂ e		Not relevant for our business				
Total Scope 3 emissions	tonnes CO₂e		513,030	468,420	291,730	234,890	465,390

Transport emissions

Reduction in greenhouse gas emissions per pallet moved since 2007	%	*	29%	30%	26%	19%	15%
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SLR Consulting provided independent limited assurance of data marked * and their opinion is in the [Assurance statement](#).

Full details of the calculation methodology are provided in [Planet Definitions](#)

ⁱ 2023 data for category 1, 4, 11 and 12 were restated to use spend by category and spend based emission factors which aligns with 2024 and our 2020 baseline.

See pages 43-52 of our 2024 Annual Report for a description of our approach to Planet.

PLANET: Energy and fuel use

Energy use (buildings)

			2024	2023	2022	2021	2020
UK	MWh	*	55,116	61,750	62,048	64,737	86,782
Non-UK	MWh	*	22,429	22,158	20,533	13,712	17,301
Total	MWh	*	77,544	83,908	82,581	78,449	104,083

Gas	MWh	*	7,493	9,649	8,817	14,673	32,765
Grid electricity (renewable)	MWh	*	66,498	52,101	53,231	50,064	0
Grid electricity (non-renewable)	MWh	*	3,553	22,158	20,533	13,712	71,317
Total	MWh	*	77,544	83,908	82,581	78,449	104,083

Fuel use UK (transport)	million litres	*	1.72	1.73	1.54	1.08	1.48
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Renewable electricity

Percent of electricity purchased in the UK that was renewable	%	*	100%	100%	100%	100%	0%
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SLR Consulting provided independent limited assurance of data marked * and their opinion is in the [Assurance statement](#).
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PLANET: Resource use - forestry, waste, water, packaging

2024	2023	2022	2021	2020
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Forestry products

Proportion of WHSmith branded products containing pulp, paper and timber that are from certified or recycled sources	%	*	100%	100%	99.7%	99.3%	99%	TARGET
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Waste generated and diverted from landfill - UK

Total waste	tonnes	*	3,253	3,105	3,247	3,623	3,449	TARGET
Percentage diverted from landfill	%	*	99	99	99	93	88	

Water consumption

Water consumption for UK operations	m ³	*	134,000	151,000	176,000	201,000	
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Takeback

Batteries collected in UK stores for recycling	tonnes		5	5	4	5	4
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Own brand Packaging placed on UK market reported under Extended Producer Responsibility (EPR)¹

Paper	tonnes			1,898	reported under producer responsibility
Plastic	tonnes			285	
Steel	tonnes			3	
Aluminium	tonnes			0.4	

Packaging placed on UK market reported under Producer Responsibility²

Paper	tonnes		replaced by EPR	1,340	1,647	1,204	976
Plastic	tonnes			2,655	3,042	1,922	1,861
Steel	tonnes			2	27	10	9
Aluminium	tonnes			105	108	81	49

1 Reported for calendar years. Includes self managed waste. 2024 data will be available in April 2025.
 2 Reported for calendar years. Producer responsibility was replaced by EPR for 2024 onwards.
 SLR Consulting provided independent limited assurance of data marked * and their opinion is in the [Assurance statement](#).
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PEOPLE

Content	Location	Location link
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Definitions and methodology People targets Employee numbers Employee engagement Training Diversity, equity and inclusion UK employee turnover Supplier numbers Supplier audit and assessment Health and safety reporting Mental health	Sustainability Addendum	<u>People definitions</u> <u>People targets</u> <u>People data</u> <u>People data</u> <u>People data</u> <u>People data</u> <u>Colleague turnover</u> <u>Sourcing</u> <u>Sourcing</u> <u>Safety and wellbeing</u> <u>Mental health</u>
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Code of Business Conduct Diversity, equity and inclusion policy Health and Safety at work policy Responsible sourcing standards Human rights, modern slavery and supply chain position statement Human Rights Policy Modern slavery statements Own brand factory list Gender pay gap reports	www.whsmithplc.co.uk	<u>Policies and Position statements</u> <u>Policies and Position statements</u> <u>Policies and Position statements</u> <u>Policies and Position statements</u> <u>Policies and Position statements</u> <u>Policies and Position statements</u> <u>Modern slavery statements</u> <u>Factory list</u> <u>Gender pay gap reports</u>
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PEOPLE: Methodology and Indicators

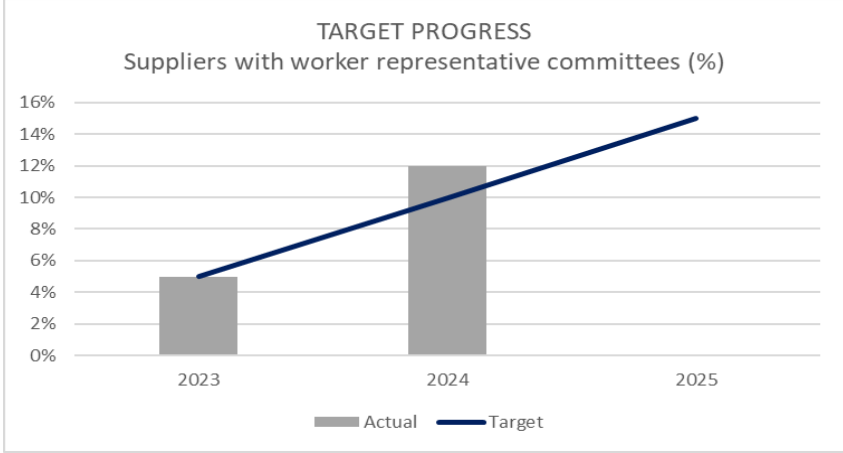
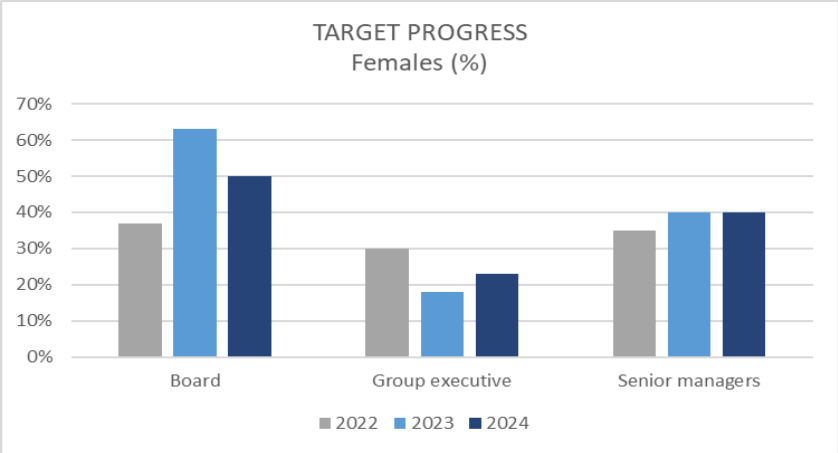
Headcount	Number of contracted employers on payroll at the end of the financial year.
Employee	A person working directly for the Company and paid directly by the Company.
Employee engagement	The score is an average of a scaled response to two questions asked during our annual engagement survey: <ul style="list-style-type: none"> • To what extent would you recommend WHSmith as a great place to work? • How happy are you working at WHSmith?
Group Executive	This group comprises employees who are members of the Group Executive Committee, who have responsibility for planning, directing or controlling the activities of the Company.
Senior Managers	This group includes Group Executive Committee Members and colleagues graded at levels one and two below, and their international equivalents.
Managers	This group comprises head office colleagues graded at the level below Senior Managers, plus Store Managers, Cluster Managers and Post Office Managers, and their international equivalents.
Ethnicity %	The ethnicity percentages are calculated as a proportion of total employees who have disclosed their ethnicity in the HR system.
Own-brand	Products that are branded WHSmith.
Tier one suppliers	Direct suppliers of goods and services.
Tier two suppliers	Suppliers who provide goods and services to our direct (tier one) suppliers.
Worker representation committees	A forum where workers and management work together to discuss and resolve any issues within the factory. For factories with less than 500 workers, 2% of the workers will be chosen as worker representatives, but the total number of representatives must not less than 2. For factories with 500 or more workers, at least 10 workers will be chosen as worker representatives. The worker representatives must be full-time workers and appointed freely and fairly. The percentage of own-brand suppliers who have a worker representation committees in place is defined as the number of tier 1 suppliers who have introduced a worker representation committee in accordance with our requirements for formal regular meetings with terms of references, agreed agendas and minutes and fair appointment of worker representatives. The number is expressed as a proportion of the total number of our own-brand tier 1 suppliers located in countries with a rating related to workers rights of 5 or above as per the International Trade Union Congress (ITUC) Global Rights Index (link: survey.ituc-csi.org).
Reportable accidents	An injury which resulted from an accident arising out of or connected with work activities which was required to be reported to the external safety regulatory authorities in the country of operation. It covers employees, contractors or members of the public.
Major injury	An injury which includes fractures, other than to fingers, thumbs and toes; dislocation of the shoulder, hip, knee or spine; loss of sight (temporary or permanent); any other injury leading to unconsciousness, or requiring resuscitation, or requiring admittance to hospital for more than 24 hours of an employee, contractor or member of the public
Injuries resulting in over seven days' absence from work/hospitalisation	An injury which causes an employee or contractor to be away from work or unable to perform their normal work duties for more than seven consecutive days (not counting the day of the accident) or which requires hospitalisation of an employee, contractor or member of the public.

PEOPLE: Targets

Engaging our people			
	Aim	Target	Progress
Health and wellbeing	Create an environment that supports physical, mental and financial wellbeing	By 2025: improve our employee engagement score from a 2021 base year.	Our third global engagement survey took place in October 2023, with a 22 per cent improvement in engagement scores over the 2021 baseline.
		On-going: ensure all managers receive mental wellbeing training.	We have increased the number of eligible managers and have scheduled additional training sessions to ensure that everyone is covered. Currently 44 per cent of managers have been trained and measures are in place to close this gap by the end of the next financial year.
		On-going: maintain at least as many mental health first aiders as physical first aiders.	We have at least as many mental health first aiders as physical first aiders.
Diversity, equity and inclusion	Increase diversity of senior management	By 2025: increase gender and ethnic diversity of the Board, Group Executive Committee and Senior Manager populations.	At 31 August, 2024, the proportion of women at Board level had increased to 50* per cent. There was an increase in the proportion of women on the Group Executive Committee. The proportion of female Senior Managers increased from 32* per cent in 2021 to 40* per cent in 2024. Nine per cent of Senior Managers were from ethnic minorities.
Supply chain human rights	Protect worker rights in our supply chains	On-going: ensure we audit our own-brand suppliers at least every two years.	As at 31 August 2024 89 per cent of supplier sites had been audited through site visits and 11 per cent had been assessed through desktop audit within the previous two year period.
		By 2023: develop an audit and engagement programme for our tier two suppliers.	As at 31 August 2024, 47 tier two suppliers to our direct tier one suppliers have been identified for additional due diligence. To date we have visited 49 per cent of these suppliers.
		By 2025: 15 per cent of own-brand suppliers will have worker representation committees in place.	As at 31 August, 2024 12* per cent of own brand suppliers have worker representation committees in place.

SLR Consulting provided independent limited assurance of data marked * and their opinion is in the [Assurance statement](#). Full details of the calculation methodology are provided in [People Definitions](#). See pages 53-56 of our 2024 Annual Report for a description of our approach to People.

PEOPLE: Target progress



PEOPLE: Headcount; engagement; training; diversity, equity and inclusion

	2024	2023	2022	
Headcount at 31st August	14,451	14,935	14,018	
Employee engagement score	67	68	55	TARGET
Average training hours per FTE	12.1	4.4	3.8	

Gender diversity			2024	2023	2022	
Board	Male	*	4 50%	3 37%	5 63%	TARGET
	Female	*	4 50%	5 63%	3 37%	
Group executive ¹	Male	*	10 77%	9 82%	7 70%	TARGET
	Female	*	3 23%	2 18%	3 30%	
Senior managers ²	Male	*	57 60%	49 60%	49 ⁴ 65%	TARGET
	Female	*	38 40%	32 40%	26 ⁴ 35%	
Managers ³	Male	*	293 46%	349 49%	349 48%	TARGET
	Female	*	338 54%	369 51%	371 52%	
All employees	Male	*	5458 38%	5710 38%	5142 37%	TARGET
	Female	*	8993 62%	9225 62%	8876 63%	

Ethnic minority			2024	2023	2022	
Board	*		1 of 8	1 of 8	1 of 8	TARGET
Group executive ¹	*		1 of 13	0 of 11	0 of 10	
Senior managers ²	*		8 of 89	3 of 81	Not recorded	TARGET

Employees by age UK		2024	2023	2022
Under 18 years	*	3%	4%	5%
18-21 years	*	15%	16%	17%
22-30 years	*	25%	24%	22%
31-40 years	*	18%	18%	17%
41-50 years	*	14%	14%	14%
51-60 years	*	15%	16%	16%
61-70 years	*	9%	8%	8%
over 71 years	*	1%	1%	1%

Ethnic diversity UK			2024	2023	Census 2021
Asian	*		17%	17%	9%
Black	*		3%	3%	4%
Mixed	*		2%	1%	3%
Other	*		2%	2%	2%
White	*		76%	77%	82%
% employees included	*		88%	91%	89%

1 Group Executive Committee Members are those who have responsibility for planning, directing or controlling the activities of the Company.
 2 Senior Managers includes Group Executive Committee Members and colleagues graded at levels one and two below.
 3 Managers includes head office colleagues graded at the level below 2 plus Store Managers, Cluster Managers and Post Office Managers.
 4 Restated from 2022 Reporting to exclude Non Executives on the Board
 SLR Consulting provided independent limited assurance of data marked * and their opinion is in the [Assurance statement](#).
 Full details of the calculation methodology is provided in [People Definitions](#).
 See pages 53-56 of the Annual Report 2024 for a description of our approach to People.

PEOPLE: UK colleague turnover data 2024

All Leavers in FY24

Area	Head Count 31/8/2024	Total Leavers in FY24	Turnover %	Voluntary Leavers in FY24	Voluntary Turnover %
Head Office	1,031	273	26%	110	11%
Logistics	0	386		20	
Stores	9,111	4,300	47%	3,743	41%
Total	10,142	4,959	49%	3,873	38%

All hires in FY24

Area	Total hires in FY24	Male	Female
Head Office	207	86	121
Logistics	11	4	7
Stores	4,101	1,712	2,389
Total	4,319	1,802	2,517

Ethnicity split - leavers

Ethnicity	Number	%
Asian	870	18%
Black	217	5%
Mixed	98	2%
White	3218	68%
Other	102	2%
Not Disclosed	454	5%
Total	4959	100%

Management level - leavers

Level	Number	%
Non Mgmt	4378	89%
Junior	309	6%
Low Level	164	3%
Middle	100	2%
Senior	8	0%
Total	4959	100%

Ethnicity split - hires

Ethnicity	Number	%
Asian	817	19%
Black	202	5%
Mixed	113	2.5%
White	2,937	68%
Other	137	3%
Not Disclosed	113	2.5%
Total	4,319	100%

Management level - hires

Level	Number	%
Non Mgmt	3,885	90%
Junior	230	5%
Low Level	98	2.5%
Middle	94	2.5%
Senior	12	0%
Total	4,319	100%

Age split - leavers

Age	Number	%
Under 18	173	4%
18-21	1,452	29%
22 - 30	1,589	32%
31 - 40	613	12%
41 - 50	429	9%
51 - 60	450	9%
61 - 70	244	5%
71 - 80	8	0%
81+	1	0%
Total	4,959	100%

Age split - hires

Age	Number	%
Under 18	356	8%
18-21	1,370	32%
22 - 30	1,387	32%
31 - 40	512	12%
41 - 50	298	7%
51 - 60	282	6.5%
61 - 70	109	2.5%
71 - 80	5	0%
81+	0	0%
Total	4,319	100%

PEOPLE: Responsible Sourcing

		2024	2023	2022	2021	
Number of own brand supplier factories - Total	number	216	207	241	254	
Supplier sites audited through site visits within the previous two year period	%	89%	86%	75%	100%	TARGET
Supplier sites assessed through desktop audit within the previous two year period	%	11%	14%	25%		
Potential new suppliers where orders were suspended pending resolution of ethical issues identified	number	0	1	2	4	
Existing suppliers where orders were suspended pending resolution of ethical issues identified	number	0	2	1	3	
Tier two suppliers identified for additional due diligence ¹	number	47	173	Not recorded	Not recorded	TARGET
Tier two suppliers that have been assessed	%	49%	21%	Not recorded	Not recorded	
Own brand suppliers with worker representation committees in place	%	* 12%	5%	Not recorded	Not recorded	TARGET
Own brand suppliers with worker representation committees in place	number	* 26	11	Not recorded	Not recorded	
Number of own brand supplier factories - Total	number	216	207	241	254	
Number of own brand supplier factories - China	number	201	190	Not recorded	Not recorded	
Number of own brand supplier factories - India	number	4	3	Not recorded	Not recorded	
Number of own brand supplier factories - Indonesia	number	2	2	Not recorded	Not recorded	
Number of own brand supplier factories - Malaysia	number	0	1	Not recorded	Not recorded	
Number of own brand supplier factories - Philippines	number	1	1	Not recorded	Not recorded	
Number of own brand supplier factories - South Korea	number	1	1	Not recorded	Not recorded	
Number of own brand supplier factories - Taiwan	number	4	4	Not recorded	Not recorded	
Number of own brand supplier factories - Turkey	number	1	3	Not recorded	Not recorded	
Number of own brand supplier factories - Vietnam	number	2	2	Not recorded	Not recorded	

1 The scope of Tier two suppliers for additional due diligence was more focused in 2024.
 SLR Consulting provided independent limited assurance of data marked * and their opinion is in the [Assurance statement](#).
 Full details of the calculation methodology is provided in [People Definitions](#).
 See page 56 of our 2024 Annual Report for a description of our approach to Responsible sourcing.

PEOPLE: Safety and wellbeing

Reportable Accidents (International)

		2024	2023	2022
Fatalities	*	0	0	0
UK ¹	*	25	33	27
USA ²	*	0	0	0
Australia ³	*	1	1	0
Rest of the World ⁴	*	7	14	7
Total Reportable Accidents	*	33	48	34

Accidents and injuries (UK)

		2024	2023	2022
Fatalities	*	0	0	0
Major Injuries	*	3	4	2
Injuries resulting in over seven days' absence from work/hospitalisation	*	30	29	25
Total reportable injuries and accidents	*	33	33	27

Mental health awareness training (UK)

		2024	2023
Line managers who have completed awareness training		44%	58%
Trained mental health first aiders		68	67

Accident breakdown		Group	UK	UK
		2024	2023	2022
Slip, trip, fall	*	27%	55%	26%
Struck by object	*	25%	21%	29%
Manual handling	*	18%	18%	30%
Fall from height	*	18%	6%	4%
Other	*	12%	0%	11%

1 Reportable to the UK HSE (RIDDOR)

2 Reportable to OSHA (Occupational Safety and Health Act)

3 Notifiable to Safework Australia (Work Health and Safety Act)

4 Reportable to the national Health and Safety Authority in each country where we operate

SLR Consulting provided independent limited assurance of data marked * and their opinion is in the [Assurance statement](#).

Full details of the calculation methodology is provided in [People definitions](#).

See page 54 of our 2024 Annual Report for a description of our approach to managing safety and wellbeing.

PEOPLE: Wellbeing and mental health

Governance

Wellbeing, including mental health, is a key part of our overarching Diversity, equity and inclusion (DEI) strategy. Delivery of our mental health strategy is led by our Head of Wellbeing. Progress is overseen by the DEI Committee which is chaired by our CEO and Chief Procurement Officer. As an organisation we recognise the link between DEI and wellbeing. Our CEO has confirmed his commitment to wellbeing and mental health as a priority topic. Our Employee Wellbeing Network is chaired by colleagues and supported by the Group Supply Chain Director as sponsor who sits on the Group Executive. We are also committed to providing global wellbeing support for our people, including an International Employee Assistance Programme (EAP) support system and mental health first aid support relevant to local markets.

Training

We believe that supporting the mental health of our employees is just as important as looking after their physical health and safety. Our aim is to ensure that all line managers are trained in mental health awareness and that they have access to the right tools to be able to support colleagues who may be experiencing stressful life events. People suffering with stress, depression or anxiety may not be able to perform effectively at work or may take sick leave. Our mental health programme gives us the opportunity to support colleagues who might need help.

We currently have 68 Mental Health First aiders across our UK businesses, supported by MHFA England. This is a key part of our wellbeing strategy, and they are signposted to our colleagues when appropriate.

Around half of our line managers have received the mental health first aid training, and we continue to focus on increasing this number over the coming year.

Communication and employee engagement

We have also undertaken a significant review of our people policies to ensure that our people's wellbeing is supported, and we are clear on the support mechanisms in place, relevant throughout the employee lifecycle. We provide a range of flexible working patterns and understand that this is important in supporting people's wellbeing. Our code of conduct sets out our no tolerance for any form of discrimination and we have a reporting process to support employees to speak up if they experience inappropriate behaviour. Wellbeing and mental health specifically feature in our annual engagement survey, with data used by our DEI and Wellbeing team to shape relevant interventions for our colleagues. We encourage openness on mental health through our Employee Wellbeing network, who also contribute ideas for wellbeing and mental health initiatives. We use events such as Mental Health Awareness Week and world Mental Health Day to run awareness campaigns with employees.

Partnerships

Our current wellbeing and mental health partnerships include:

- * The Retail Trust provide our UK Employee Assistance programme and offer counselling services with trained professionals
 - * MIND provide advice and support to anyone experiencing a mental health problem. As one of our charity partners we fundraise for them through the sale of charity Christmas cards
 - * The WHSmith Benevolent fund provide financial support to colleagues in times of crisis
-

COMMUNITIES

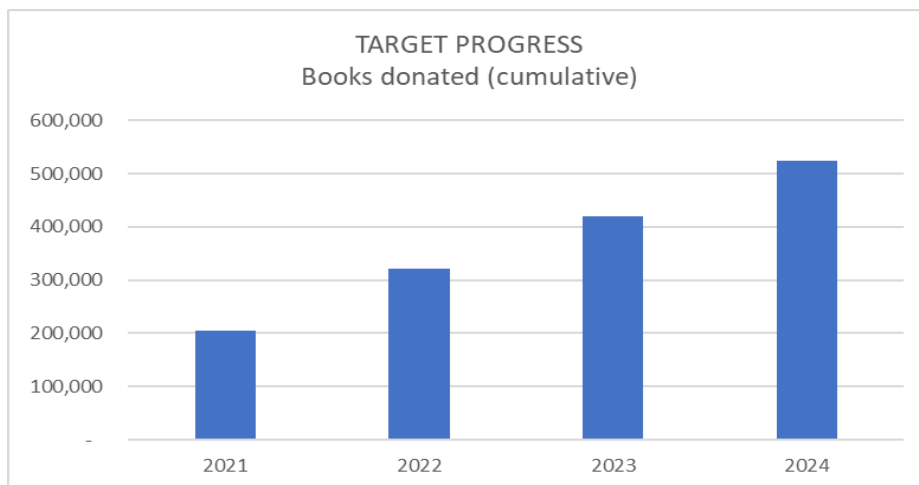
Content	Location	Location link
Definitions and methodology Community targets Community investment	Sustainability Addendum	Community Community targets Community investment
Code of Business Conduct	www.whsmithplc.co.uk	Policies and Position statements

COMMUNITIES: Methodology and Indicators

Cash donated (£)	The gross monetary amount that we have contributed to support a community organisation or project in the UK. This includes direct donations, membership and subscriptions to community organisations.
Gifts in kind (£)	The non-cash resources that we have committed to community activities, which can include product, equipment, or other non-cash items. These are valued at cost, rather than the recommended retail price, where appropriate.
Employee time (£)	The employee time contribution is the cost to the Company of the paid working hours contributed by employees in the UK to a community initiative or activity. The business average cost of employee time is used.
Management costs (£)	The costs incurred by the Company in making its contributions in the UK. Such costs will include the salaries, benefits and other overheads of community affairs colleagues and others involved in charitable and community related activities.

COMMUNITIES: Targets

Contributing to Communities			
	Aim	Target	Progress
Literacy	Help all children to develop a love of reading	By 2025: work with the National Literacy Trust to provide a book to every child in the UK who does not own one of their own.	Since 2021, we have donated over 525,000 books (or cash equivalent).
Supporting charities and local causes	Make a positive impact through fundraising, donations and volunteering	By 2025: increase the number of employees involved in supporting charities through fundraising and volunteering.	Applications for support to the WHSmith Trust from employees supporting charities through fundraising and volunteering increased by 360 per cent this year.



SLR Consulting provided independent limited assurance of data marked * and their opinion is in the [Assurance statement](#). Full details of the calculation methodology are provided in [Community Definitions](#). See page 57 of our 2024 Annual Report for a description of our approach to Communities.

COMMUNITIES

Community investment			2024	2023	2022	2021
Cash donated	£	*	£938,000	£838,000	£683,000	£580,000
Gifts in kind	£	*	£54,500	£68,000	£98,000	£117,000
Employee time donated	£	*	£22,000	£22,000	£20,000	£20,000
Management costs	£	*	£68,000	£68,000	£67,000	£70,000
Total	£	*	£1,082,500	£996,000	£868,000	£787,000

Cumulative books donated (or cash equivalent) since 2021	Number		525,000	420,000	321,000	205,000
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World book day vouchers redeemed	Number		363,000	325,000	306,000	244,000
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SLR Consulting provided independent limited assurance of data marked * and their opinion is in the [Assurance statement](#).

Full details of the calculation methodology is provided in [Community Definitions](#).

See page 57 of our 2024 Annual Report for a description of our approach to contributing to communities.

RESPONSIBLE BUSINESS

Content	Location	Location link
Customer service Accessibility Responsible marketing Healthier eating Fair pricing Product safety Customer privacy and data protection Cybersecurity	Sustainability Addendum	Customers Customers Retailing Retailing Retailing Retailing Privacy Cybersecurity
Code of Business Conduct Tax Policy	www.whsmithplc.co.uk	Policies and Position statements Policies and Position statements

RESPONSIBLE BUSINESS: Customer focus

Customer Service

Maintaining a high level of customer service across the Group is critical to the success of our business, and we have several initiatives to ensure that our customers enjoy a positive retail experience with us. Our recruitment policies focus on identifying candidates with expertise and passion for the products they will be selling, particularly for our specialist stores and formats, such as Bookstores, our InMotion stores, Health and Beauty and Post Office. By Investing in our teams and their training, we create customer-focused stores that continue to put the customer first and celebrate these successes through recognition and reward. Weaving customer-centricity into our everyday culture we keep the customer at the forefront of all that we do. Our Senior leadership team continues to visit every site regularly, assessing and supporting stores to improve the customer service and store standards delivered, in our mission for continuous growth in our customer's experience.

Customer feedback

We value the feedback and insight our customers give us in all areas of the customer experience. We continuously receive customer feedback through our NPS program allowing our customers to share their views on the customer experience and share insight on product, experience, service, and value. The customer insights that this feedback provides lead to improvements in operating practices and targeted information for staff development and recognition. We also run a research program through which we get customer feedback to continue delivering a customer-centric approach in our travel stores. We gather this feedback either through online surveys or in-store in-the-moment feedback from our customers. This allows us to understand better the shopper's experience in a particular moment and location, understanding their shopping missions and how we deliver towards their expectations, allowing us to continue growing and improving the shopping experience at WHSmith.

Accessibility in stores

We want our stores to be as accessible as possible for all customers. We pay particular attention to our customers with disabilities and have had a programme in place for a number of years to adapt stores to accommodate their needs. We carry out disability access audits in all of our stores and have a capital development programme for ongoing improvements. This covers the installation and upkeep of specialised equipment and access features such as customer lifts, internal ramps, automatic doors and other adjustments. Regular tests are undertaken on the equipment we have in place to ensure everything is working correctly and that appropriate signage is in place for customers. We want to ensure that all of our staff know how they can best assist customers who need additional support. We provide training to all of our employees, using materials and guidance provided by the Business Disability Forum (BDF), of which WHSmith has been a long-standing member.

RESPONSIBLE BUSINESS: Responsible retailing

Responsible marketing

It is important that the products that we stock and the way in which they are sold are delivered responsibly. We have a clearly defined set of standards that help to guide our promotional activity, marketing and advertising. Our central aim is to offer our customers choice, whilst also respecting differing customer preferences. We carry out regular reviews of product ranges, displays and promotions and evaluate any new product launches to ensure that they meet our trading standards. We regularly benchmark ourselves against other retailers to ensure we are in line with good industry practice. For promotions, we rotate our offerings on a regular basis so that they include a wide range of products, ranging from food and drink to new book releases to seasonal items like adhesive tape or Christmas cards and wrap.

Healthy eating

We continue to offer customers a wide choice when they buy food or drink from WHSmith. We review our food ranges regularly to provide options for our customers to make good lifestyle choices in selecting food. Our vegetarian and vegan ranges include salad products and plant-based options. We are compliant with the regulations across the UK which restrict the promotion of products high in fat, sugar and salt in certain locations in stores, including entrance areas, till points and end of aisles. In hospitals we have complied with healthy eating requirements for all retailers operating on NHS sites. In compliance with these criteria, we ensure that there are no price promotions, advertisements or till point positioning of sugary drinks or foods high in fat, sugar or salt in our stores, and that healthy options are widely available.

Fair pricing

We work hard to ensure we have a fair pricing policy across all of our stores. Over recent years, we have expanded the number of formats and locations we operate in, with 1,792 stores now open globally. We aim to provide our customers with the products and services they expect from us, as well as a convenience offer in prime locations. Our pricing by format reflects the environment in which we operate, as rent and operating costs vary considerably across our estate. In our Hospital stores, our prices are the same as or lower than our High Street stores despite the higher operating costs.

Product safety

Product safety is one of our key priorities and our quality teams in Asia and the UK conduct a rigorous quality and safety assessment process to ensure that own brand products are safe, fit for purpose and meet legal standards as well as our brand standards. We pay particular attention to products designed for children. We closely monitor developments in legislation to ensure that products are compliant. Some of the products we sell carry age restrictions, for example, adhesives, tobacco, vaping and lottery products. All staff take part in training sessions to ensure that they are informed of the latest legislation and selling guidelines. We closely monitor the chemicals used in our own-brand products, specifically with regard to the UK and European legislation known as REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals). We work with our suppliers to ensure they understand their obligations under the legislation and that they provide us with the information we need to ensure compliance and product safety.

RESPONSIBLE BUSINESS: Customer privacy and data protection

Customer privacy

It is essential that our customers and other stakeholders trust us with their data, and we must do everything we can to maintain that trust. Everyone has a right to privacy, no matter where they are in the world, and so we apply global privacy and data protection policies and principles universally across our operations to ensure the highest standards of data management.

Our data protection policies are based on the UK's General Data Protection Regulation (GDPR) and they are applied across all our businesses. The policies also provide a framework within which local data protection laws are respected. Our approach to data management is underpinned by a series of principles:

- We will keep all customer, employee and any other personal data secure;
- We will only use data for the purpose for which it was collected, limiting disclosures of personal data to partners to only those purposes described in our privacy policies;
- We will be fully open about what data we store and how and why we use it;
- We will only hold data for as long as is necessary for the purpose for which it was collected;
- Wherever possible, we allow people to make choices about how we use their data, enabling them to access, update or delete their personal information;
- We implement appropriate technical and organisational processes to protect personal data against unauthorised access, use or loss; and
- We monitor our ongoing compliance with data protection legislation.
- We report any loss of personal data to the regulatory authority, for our UK business this is the Information Commissioner's Office.

Data protection

Our data protection policies provide full details on what personal information we collect, how this information is used, whether it is shared with any other parties and under what circumstances it is retained. We collect customer data in order to fulfil orders and process payments through our online businesses and via our Scan and Go services in our Travel stores. We also collect and retain information about customer interactions in stores, online, via social media and through our contact centres so that we can process transactions and provide customer care.

Where we rely on external suppliers or other third parties to provide services or process data on our behalf, they are subject to privacy, security and data protection contractual agreements, and due diligence processes to ensure they meet the same standards as WHSmith. Any personal customer data is only collected, used and processed for legitimate business use and in full compliance with the requirements of data protection laws and regulations, including the UK Data Protection Act 2018, the EU's GDPR, and the Payment Card Industry Data Security Standards. Our privacy and data protection processes are embedded in our Group-wide risk and compliance management systems and we expect our business partners and suppliers to adhere to the same standards.

We employ a framework of controls to protect customer data which includes robust cybersecurity systems, training for employees on the importance of data security, privacy impact assessments on existing and new services, and internal data protection audits to test the effectiveness of our data protection measures. We also have a system of due diligence processes in place to minimise any risk of data losses via suppliers and other third-party business partners. Our Data Protection Officer is responsible for overseeing queries in relation to privacy and data protection and is available to answer any questions from customers about how their data is collected, used or handled. We report any loss of personal data to the regulatory authority, which for our UK business is the Information Commissioner's Office.

RESPONSIBLE BUSINESS: Cybersecurity

Governance

WHSmith is continuously monitoring, reviewing and investing in our information technology (IT) systems to protect the business from any cybersecurity threats that could result in the loss of data or other sensitive information. We have a dedicated team in our IT department to detect, report and respond to cyber security incidents. Our Cybersecurity Steering Group oversees our approach and response to cyber risk, data security and privacy protection and there is reporting of emerging threats, cybersecurity incidents and resulting actions to our Board-level Audit Committee four times a year. Cybersecurity is a standing item for all Board meetings and for Audit Committee.

Testing and controls

We employ a framework of controls to protect against unauthorised access to our systems. These include IT security policies and processes, the maintenance and regular updating of firewalls and intruder detection tools, anti-virus and malware software solutions, and encryption processes for customer data, payments and other sensitive information. We regularly test our systems for vulnerabilities, and penetration testing is conducted by independent cybersecurity specialists. Back-up facilities and contingency plans are in place and are reviewed and tested regularly to ensure that data is protected from corruption or unauthorised use. Our IT service desk is certified to the international standard for information security ISO27001 and the Cyber Essentials Plus Scheme.

Employee training

Every employee has responsibility for cybersecurity and we recognise the importance of education and awareness-raising to prevent data security and privacy-related incidents. We provide regular training, communications and other engagement activities such as phishing simulations to raise awareness and educate employees on the risks. Employees are provided with advice on how to mitigate data security risks from multiple sources including emails, the internet, phone calls, text messages and social media, and the importance of password management, working remotely safely, regular software upgrades and hardware security.

Global Reporting Initiative (GRI) Content Index

Statement of use	Our reporting has been prepared in accordance with the Global Reporting Initiative (GRI) Standards (Core Options). The GRI standards cover a range of environmental, ethical and economic measures and allow companies to report their material issues. The table below shows an overview of the standard, relevant indicators and location of such information for the period 1 Sept 2023 to 31 August 2024.
GRI used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	DESCRIPTION
GRI 2: General Disclosures 2021	2-1 Organizational details	Annual Report	Pages 1-5
	2-2 Entities included in the organization's sustainability reporting	Sustainability Addendum	Reporting approach and scope
	2-3 Reporting period, frequency and contact point	Annual Report	Page 1
		Sustainability Addendum	Reporting approach and scope
	2-4 Restatements of information	Annual Report Sustainability Addendum	Footnotes provided where restatements made
	2-5 External assurance	Sustainability Addendum	Assurance statement
	2-6 Activities, value chain and other business relationships	Annual Report	Pages 3-7
	2-7 Employees	Sustainability Addendum	People data
		Annual Report	Page 55
	2-8 Workers who are not employees		We have a very small number of agency workers. They represent less than 1% of our workforce
	2-9 Governance structure and composition	Annual Report	Pages 66-69
	2-10 Nomination and selection of the highest governance body	Annual Report	Pages 80-81: Nominations Committee report
	2-11 Chair of the highest governance body	Annual Report	Page 66
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report	Pages 33-39: Section 172 statement
			Page 41: Governance
	2-13 Delegation of responsibility for managing impacts	Annual Report	Page 41: Governance
	2-14 Role of the highest governance body in sustainability reporting	Annual Report	Reporting approach and scope
	2-15 Conflicts of interest	Annual Report	Page 111
2-16 Communication of critical concerns		Investigations into potential breaches of the Code of Business Conduct are reported to the Audit Committee that meets quarterly. We also operate an externally administered whistleblowing line, where all calls are formally investigated. For all substantiated reports appropriate actions are taken, ranging from verbal warning to dismissal. No matters of significance have been highlighted during the current year.	
2-17 Collective knowledge of the highest governance body	Annual Report	Page 82-84: ESG Committee report	
2-18 Evaluation of the performance of the highest governance body	Annual Report	Page 72-73: Board evaluation	

	2-19 Remuneration policies	Annual Report	Page 85-109: Directors' remuneration report
	2-20 Process to determine remuneration	Annual Report	Page 85-109: Directors' remuneration report
	2-21 Annual total compensation ratio	Annual Report	Page 105: Directors' remuneration report
	2-22 Statement on sustainable development strategy	Annual Report	Page 40
	2-23 Policy commitments	whsmithplc.co.uk	WHSmith Company Policies WH Smith PLC
	2-24 Embedding policy commitments	Annual Report	Pages 40-58
	2-25 Processes to remediate negative impacts	whsmithplc.co.uk	Code of Business Conduct WH Smith PLC
		whsmithplc.co.uk	Human Rights Policy WH Smith PLC
	2-26 Mechanisms for seeking advice and raising concerns	whsmithplc.co.uk	Code of Business Conduct WH Smith PLC
			The grievance policy is available to employees on the intranet.
	2-27 Compliance with laws and regulations		There were no significant instances or fines paid for non-compliance with laws and regulations during the reporting period
	2-28 Membership associations	Annual Report	Pages 38, 42
	2-29 Approach to stakeholder engagement	Annual Report	Pages 33-39: Section 172 statement
	2-30 Collective bargaining agreements		86% UK employees are covered by collective bargaining agreements
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Annual Report	Page 42
	3-2 List of material topics	Sustainability Addendum	Materiality
	3-3 Management of material topics	Annual Report	Pages 43-58
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report	Page 121-141: Financial statements
	201-2 Financial implications and other risks and opportunities due to climate change	Annual Report	Pages 44-52: TCFD reporting
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report	Page 161-162
	201-4 Financial assistance received from government		None
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage		Not reported
	202-2 Proportion of senior management hired from the local community		Not reported
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported		Not reported
	203-2 Significant indirect economic impacts		Not reported
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers		Not reported
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		Not reported
	205-2 Communication and training about anti-corruption policies and procedures	whsmithplc.co.uk	Code of Business Conduct WH Smith PLC includes our policies relating to individual conduct, including anti-bribery and anti-corruption measures
	205-3 Confirmed incidents of corruption and actions taken		There were no confirmed incidents of corruption during the reporting period

GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		There were no legal actions for anti-competitive behavior, anti-trust, and monopoly practices during the year.
GRI 207: Tax 2019	207-1 Approach to tax		Not reported
	207-2 Tax governance, control, and risk management		Not reported
	207-3 Stakeholder engagement and management of concerns related to tax		Not reported
	207-4 Country-by-country reporting		Not reported
GRI 301: Materials 2016	301-1 Materials used by weight or volume		Not reported
	301-2 Recycled input materials used	Annual Report whsmithplc.co.uk	Page 44: Protecting natural resources Responsible Sourcing Standards WH Smith PLC Biodiversity and Forestry Policy WH Smith PLC
	301-3 Reclaimed products and their packaging materials		Not reported
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Sustainability Addendum	Energy
	302-2 Energy consumption outside of the organization	Sustainability Addendum	Energy
	302-3 Energy intensity	Sustainability Addendum	GHG emissions
	302-4 Reduction of energy consumption	Annual Report	Page 50
	302-5 Reductions in energy requirements of products and services	Annual Report	Page 52: Global Scope 3 emissions
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource		Not material
	303-2 Management of water discharge-related impacts		Not material
	303-3 Water withdrawal		Not material
	303-4 Water discharge		Not material
	303-5 Water consumption	Sustainability Addendum	Resource use - water
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		Not material
	304-2 Significant impacts of activities, products and services on biodiversity	Annual Report	Page 44: Protecting natural resources
	304-3 Habitats protected or restored	Annual Report	Page 44: Protecting natural resources
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		Not material
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability Addendum	GHG emissions
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Addendum	GHG emissions
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Addendum	GHG emissions
	305-4 GHG emissions intensity	Sustainability Addendum	GHG emissions
	305-5 Reduction of GHG emissions	Sustainability Addendum	GHG emissions
	305-6 Emissions of ozone-depleting substances (ODS)		Not material
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Not material

GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Annual Report	Page 43-44: Reducing waste
	306-2 Management of significant waste-related impacts	Annual Report	Page 43-44: Reducing waste
	306-3 Waste generated	Sustainability Addendum	Resource use - waste
	306-4 Waste diverted from disposal	Sustainability Addendum	Resource use - waste
	306-5 Waste directed to disposal	Sustainability Addendum	Resource use - waste
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	whsmithplc.co.uk	Responsible Sourcing Standards WH Smith PLC Sustainable Forest Policy WH Smith PLC
	308-2 Negative environmental impacts in the supply chain and actions taken	Annual Report	Page 52: As a first step towards our target for 75 per cent of our suppliers (by emissions) covering purchased goods and services and upstream transport and distribution services suppliers to have science-based targets in place, we have started to engage with our largest suppliers.
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability Addendum	Colleague turnover - hires
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Annual Report	Page 54: Reward and benefits All benefits that apply to full time employees are available to part-time and temporary employees, with the exception of share scheme which is not available to temporary employees.
	401-3 Parental leave		All employees receive parental leave in accordance with local legislation, which for UK-based employees includes 2 weeks for primary care giver and a further 50 weeks of shared parental leave which can be split between the primary and non-primary care giver, or taken by one of them. The same policy applies to parents adopting a child. WHSmith has an enhanced maternity pay policy for UK Head Office employees.
GRI 402: Labor/Management	402-1 Minimum notice periods regarding operational changes		Not reported
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Annual Report	Page 54: Health, safety and wellbeing
	403-2 Hazard identification, risk assessment, and incident investigation	Annual Report	Page 54: Health, safety and wellbeing
	403-3 Occupational health services	Annual Report	Not reported
	403-4 Worker participation, consultation, and communication on occupational health and safety	Annual Report	Page 54: Health, safety and wellbeing
	403-5 Worker training on occupational health and safety	Annual Report	Page 54: Health, safety and wellbeing
	403-6 Promotion of worker health	Annual Report	Page 54: Health, safety and wellbeing
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Annual Report	Page 54: Health, safety and wellbeing
	403-8 Workers covered by an occupational health and safety management system	Annual Report	Page 54: Health, safety and wellbeing
	403-9 Work-related injuries	Sustainability Addendum	Safety and wellbeing
	403-10 Work-related ill health		Not reported

GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Addendum	People data - Training
	404-2 Programs for upgrading employee skills and transition assistance programs	Annual Report	Page 54: Health, safety and wellbeing
	404-3 Percentage of employees receiving regular performance and career development reviews		Not reported
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability Addendum	People data - Diversity, equality and inclusion
	405-2 Ratio of basic salary and remuneration of women to men	whsmithplc.co.uk	Gender Pay Gap Reports WH Smith PLC
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		Seventeen incidents were investigated and upheld. Each individual case was reviewed and specific recommendations were made and implemented to ensure that the colleagues involved understood the Company's view that it has a zero tolerance approach when it comes to any acts of bullying, harassment, victimisation or discrimination. We have done a lot of work this year encouraging people to speak up when they experience inappropriate behaviour and have improved our reporting mechanisms which has led to a higher number reported than last year.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		90% UK employees are covered by collective bargaining agreements
		whsmithplc.co.uk	Responsible Sourcing Standards WH Smith PLC
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	whsmithplc.co.uk	Modern Slavery Statement WH Smith PLC
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	whsmithplc.co.uk	Modern Slavery Statement WH Smith PLC
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures		Not material
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples		Not material
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs		Not material
	413-2 Operations with significant actual and potential negative impacts on local communities		Not material
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Annual Report	Page 56
		whsmithplc.co.uk	Modern Slavery Statement WH Smith PLC
	414-2 Negative social impacts in the supply chain and actions taken	Annual Report	Page 56
		whsmithplc.co.uk	Modern Slavery Statement WH Smith PLC
GRI 415: Public Policy 2016	415-1 Political contributions	Annual Report	Page 112

GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		Not reported
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		Not reported
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling		Not reported
	417-2 Incidents of non-compliance concerning product and service information and labeling		Not reported
	417-3 Incidents of non-compliance concerning marketing communications		Not reported
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		No material breaches of customer privacy or losses of customer data this year.
		Sustainability Addendum	Customer privacy and data protection

Sustainability Accounting Standards Board (SASB) index

For a number of years, we have aligned our reporting with the Sustainability Accounting Standards Board (SASB) standards for Multiline and Speciality Retailers and Distributors. The SASB Standards provide disclosures across a range of sustainability matters and will eventually inform the industry-based requirements in the new IFRS Sustainability Disclosure Standards. Until the IFRS standards are fully developed, our approach is summarised in the table below and shows where SASB criteria can be found in our reporting.

Topic	Accounting metric	SASB Code		
Energy Management in Retail and Distribution	(1) Total energy consumed	CG- MR-130a.1	Our total energy consumption in 2024 was 77,544 MWh to heat and light our stores, distribution centres and offices	Annual Report page 50
	(2) Percentage grid electricity		90% of this total energy consumption for our buildings was grid electricity	Annual Report page 50
	(3) Percentage renewable		86% of our total energy consumption was from renewable energy sources (100% renewable electricity purchasing in the UK, USA and Europe)	Annual Report page 50
Data Security	Description of approach to identifying and addressing data security risks	CG-MR-230a.1	We apply global privacy and data protection policies and principles universally across our operations and employ a framework of controls including robust cyber security systems, privacy impact assessments and audits.	Sustainability Addendum Cybersecurity
	(1) Number of data breaches	CG-MR-230a.2	We report any loss of personal data to the regulatory authority. For our UK business this is the Information Commissioner’s Office. We do not include this data in our public reporting.	Sustainability Addendum Customer privacy and data protection
	(2) percentage involving personally identifiable information			
	(3) number of customers affected			
Labour Practices	(1) Average hourly wage	CG-MR-310a.1	We do not currently include this data in our public reporting. We regularly review the overall structure of pay practices across the wider retail sector to ensure it remains competitive and is able to retain and attract employees. See our report for our approach and principles to reward our employees.	Annual Report page 54
	(2) Percentage of in-store employees earning minimum wage, by region		Approximately 70% of all WHSmith employees are based in the UK and earn minimum wage or above, in accordance with national legislation.	
	(1) Voluntary turnover rate for in-store employees (2) involuntary turnover rate for in-store employees	CG-MR-310a.2	38% voluntary turnover and 49% total turnover in UK stores	Sustainability Addendum Colleague Turnover
	Total amount of monetary losses as a result of legal proceedings associated with labour law violations	CG-MR-310a.3	We do not currently include this data in our public reporting.	

Workforce Diversity and Inclusion	(1) Percentage of gender and racial/ethnic group representation for management	CG-MR-330a.1	The gender representation across the business on 31 August 2024 was: 38% Male, 62% Female for all employees; 77% male and 23% female for the Group Executive team; 60% male and 40% female for Senior Managers; and 46% male and 54% female for Managers. Please see page 55 of the Annual report and the People tab for further definitions of the categories and our diversity policies. The ethnic diversity of our UK employees is reported on page 55 of the Annual Report and the ethnic diversity of our senior managers, executive team and board is reported on the People tab. We are committed to being an inclusive employer and promoting a culture of inclusion and diversity through our policies, procedures and working practices. As well as our internal actions we have signed up to the British Retail Consortium's Diversity and Inclusion Charter and Business in the Community's Race at Work Charter.	Annual Report page 55
	(2) Percentage of gender and racial/ethnic group representation for management and for all employees			Sustainability Addendum People data
	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	CG-MR-330a.2	We do not currently report this data.	
Product Sourcing, Packaging & Marketing	Revenue from products third-party certified to environmental and/or social sustainability standards	CG-MR-410a.1	All of our forestry and paper suppliers must meet the standards set out in our Sustainable Forests Policy, which require any materials to be made from recycled or certified sources (FSC and PEFC). We received certification or evidence of recycled content for 100 per cent of the paper, pulp and timber products purchased for resale that have been delivered to us by suppliers this year. We have a small number of food lines that contain palm oil. Any palm oil used in these products is certified by the Roundtable on Sustainable Palm Oil certification scheme. We do not currently publish data on revenues from our certified products.	Annual Report page 44
	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	CG-MR-410a.2	We closely monitor the chemicals used in our own-brand products, specifically with regard to REACH, the UK and European legislation. We work with all our suppliers (own-brand and third party brands) to ensure they understand their obligations under the legislation and that they provide us with the information we need to ensure compliance and product safety.	Sustainability Addendum Retailing
	Discussion of strategies to reduce the environmental impact of packaging	CG-MR-410a.3	Our aim is to reduce the environmental impact from our packaging by removing it where possible, switching to better environmental options where packaging is necessary and to minimise waste from our operations. For further details of specific packaging strategies, see the Annual Report.	Annual Report page 43
Activity metric		Category		
Number of retail locations		Quantitative	1,791 stores	Annual Report page 1
Number of distribution centres		Quantitative	3	
Total area of retail space		Quantitative	1.2 (million sq. ft) (Travel) plus 2.4 (million sq. ft) (High Street)	Annual Report page 22,24
Total area of distribution centres		Quantitative	953 (sq. ft '000s)	