



# 2023 ESG Report GRI and SASB Content Indices

28 June 2024



# GRI Content Index

We have reported with reference to the GRI Universal Standards 2021 for the period 01 January 2023 – 31 December 2023. Our content index provides information and data for topics that are material to our operations and sites. We present performance data wherever possible. We will continue to refine our reporting and establish a robust approach to GRI disclosures.

Disclosure		Reference												
2-1	Organisational details	Whistl 2023 ESG Report pages 4 and 5.												
2-2	Entities included in the organisation's sustainability Report	Whistl's sustainability reporting includes all our business areas: Mail management, Parcel management, Fulfilment solutions, Contact solutions, Cross-border solutions, Doordrop media, Product sampling and Group. Our full list of subsidiaries is included on page 65 of our 2022 Annual Report and Accounts (ARA).												
2-3	Reporting period and frequency of sustainability reporting	<p>The reporting period and frequency of our sustainability reporting is annual, which aligns with the financial reporting for the Group. This report covers the period 01 January 2023 – 31 December 2023.</p> <p>Our ESG report publication date: 28 06 2024.</p> <p>Our 2022 ARA was published on 25 May 2023, and our 2023 information will be published at a similar time in 2024. We have referenced our 2022 ARA across this GRI index where information will not differ between 2022 and 2023, due to the time lapse between our publication dates.</p> <p>Questions relating to Whistl's 2023 ESG Report should be directed to Irene Boctor, Head of ESG and Sustainability, at irene.boctor@whistl.co.uk.</p>												
2-4	Restatements of information	Not applicable.												
2-5	External assurance	<p>Not applicable, we have not externally assured information disclosed within our 2023 ESG Report.</p> <p>Whistl uses Ernst &amp; Young LLP as our independent financial auditor. Ernst &amp; Young LLP, R + 2 Blagrove Street, Reading, Berkshire, RG1 1AZ.</p>												
2-6	Activities, value chain and other business relationships	<p>Whistl Consolidated Limited is active within the logistics sector.</p> <p>Whistl 2023 ESG Report pages 4 and 5.</p> <p>Whistl Annual Report 2022 provides further details, including a description of the activities, products, services and markets served, supply chain impacts and downstream activities on pages 6-10.</p>												
2-7	Employees	<p>Whistl 2023 ESG Report pages 5 and 14.</p> <p>Whistl's employee statistics are based on its UK-based employees, total headcount at the end of the reporting year.</p> <table border="1"> <tbody> <tr> <td><b>Employees (Headcount at year-end)</b></td> <td><b>2,144</b></td> </tr> <tr> <td>Thereof hourly workers and salaried employees</td> <td>2,078</td> </tr> <tr> <td>Apprentices and trainees<sup>1</sup></td> <td>66</td> </tr> <tr> <td><b>Full-time equivalents (FTE at year-end)</b></td> <td><b>1,950</b></td> </tr> <tr> <td><b>Temporary agency workers with internal reporting lines</b></td> <td><b>477</b></td> </tr> <tr> <td><b>Share of part-time employees (headcount at year-end)</b></td> <td><b>194</b></td> </tr> </tbody> </table> <p>Further breakdown by region is not provided.</p>	<b>Employees (Headcount at year-end)</b>	<b>2,144</b>	Thereof hourly workers and salaried employees	2,078	Apprentices and trainees <sup>1</sup>	66	<b>Full-time equivalents (FTE at year-end)</b>	<b>1,950</b>	<b>Temporary agency workers with internal reporting lines</b>	<b>477</b>	<b>Share of part-time employees (headcount at year-end)</b>	<b>194</b>
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2-8	Workers who are not employees	Not applicable.												
2-9	Governance structure and composition	Whistl's ESG Governance Structure can be found on page 11 of the 2023 ESG Report. Whistl's Governance structure is outlined on pages 32 to 37 of the Whistl Annual Report 2022.												

Disclosure		Reference
2-10	Nomination and selection of the highest governance body	<p>The executives and non-executives of the Board of Management are not currently subject to retirement by rotation and there is no plan to implement such a regime. The Board of Management is comprised of three executive directors and three non-executive directors, with directorships often reflecting founder status and shareholdings. The Board of Management always aims to keep an appropriate balance of Board of Management expertise and length of director tenure. It recognises that tenure must be considered when examining the independent status of non-executive directors. The Executive Board is comprised of experienced management and operational teams with a deep understanding of the Group's operations.</p> <p>The Board of Management recognises its accountability to shareholders, and it seeks to foster effective stakeholder relationships. The Board is responsible for overseeing meaningful engagement with stakeholders, including the workforce, and considering their views during decision-making. As such, the Group undertakes an annual employee engagement survey, MySay, and we have consistently achieved an overall Engagement score that is above the average for our sector. The Group keeps employees informed on strategy and performance through a variety of channels, such as formal leadership events, employee briefings, the Employee Forum and a digital employee communication tool. The Group issues regular monthly communication to all shareholders and investors which includes the monthly performance of the business as well as its performance in the year to date. The communication provides an assessment of the company's position and prospects and its latest news.</p>
2-11	Chair of the highest governance body	Nick Wells became Executive Chairman in 2022. He has overall responsibility for the growth and strategy of the Whistl Group and is Chair of the Executive Board and Board of Management.
2-12	Role of the highest governance body in setting purpose, values, and strategy	Whistl's ESG Governance Structure and associated responsibilities can be found on page 11 of the 2023 ESG Report. Whistl's Governance structure is detailed on pages 32 to 37 of the Whistl Annual Report 2022.
2-13	Delegation of responsibility for managing impacts	Whistl Annual Report 2022 page 36
2-14	Role of the highest governance body in sustainability reporting	Whistl's ESG Governance Structure and associated responsibilities can be found on page 11 of the 2023 ESG Report. The Board of Management and Executive Board's role in approving our priority topics for ESG reporting are outlined on page 11 of the 2023 ESG Report.
2-15	Conflicts of interest	Whistl Annual Report 2022 page 33
2-16	Communication of critical concerns	Whistl Annual Report 2022 page 30
2-17	Collective knowledge of the highest governance body	We have launched a company-wide ESG e-training course, "ESG - The fundamentals", across the Whistl Group, including our Board of Management.
2-18	Evaluation of the highest governance body's performance	Whistl Annual Report 2022 page 33
2-19	Remuneration policies	Whistl Annual Report 2022 page 37
2-20	Process to determine remuneration	Whistl Annual Report 2022 page 37
2-21	Annual total compensation ratio	Not disclosed.
2-22	Statement on sustainable development strategy	Whistl 2023 ESG Report page 3 (Executive Chairman Statement)

Disclosure		Reference
2-23	Policy commitments	<p>Whistl is committed to a zero-tolerance approach to slavery and human trafficking. We continuously improve our practices to combat slavery and human trafficking, to help protect the most vulnerable and to prevent the violation of human rights. Our Modern Day Slavery Policy and Charter has been published in accordance with the Modern Slavery Act 2015 and relates to our financial year 1 January to 31 December 2022. It sets out the steps taken by Whistl to understand all potential modern slavery risks to our business and the measures we take to ensure that there is no slavery or human trafficking in our own business or our supply chain.</p> <p>The Group operates an anti-bribery and corruption policy which was put in place in response to the UK Bribery Act 2010.</p> <p>The Group operates an Information Security Management System (ISMS) aligned to the principles of ISO 27001, controls include but are not limited to vulnerability management, penetration testing, 24/7 network monitoring, regular audits and routine access reviews.</p> <p>The Group has in place a Whistleblowing Policy, which all employees and other defined individuals are required to adhere to and is open to suppliers and customers to use if they wish to report any concerns.</p> <p>A summary of key policies and procedures defining our business approach are shared below:</p> <ul style="list-style-type: none"> <li>• Anti-Harassment and Bullying Policy</li> <li>• Anti-Slavery and Human Trafficking Statement</li> <li>• Conduct and Capability Disciplinary Policy and Procedure</li> <li>• ESG Policy</li> <li>• Grievance Policy and Procedure</li> <li>• Modern Day Slavery Policy and Charter</li> <li>• Supplier Charter</li> <li>• Whistleblowing Policy and Procedure</li> </ul>
2-24	Embedding policy commitments	<p>Our Anti-Slavery and Human Trafficking Statement for 2022 has been published, outlining our plans to ensure our approach and practices are assessed, reviewed and improved upon continually in line with best practice. The Anti-Slavery and Human Trafficking Statement works in conjunction with a range of other relevant policies and procedures that set out steps to be taken to support the identification and prevention of slavery and human trafficking in the business.</p> <p>Our Modern Slavery Committee meet at least twice per year and includes representation from Legal, Audit and Compliance, Human Resources, Procurement, Communications, and Security reviewing across the Whistl Group.</p> <p>The Whistleblowing Policy sets out the ethical standards expected of all persons the policy legally applies to and includes the procedure for raising concerns in strict confidence. Employees are encouraged to raise their genuine concerns regarding any malpractice within the Group without fear of harassment or victimisation. Any instances of employee disclosures concerning malpractice are reported to the Executive Board.</p>
2-25	Processes to remediate negative impacts	<p>We follow the policies and procedures below to remediate negative impacts:</p> <ul style="list-style-type: none"> <li>• Anti-Slavery and Human Trafficking Statement</li> <li>• Anti-Harassment and Bullying Policy</li> <li>• Conduct and Capability Disciplinary Policy and Procedure</li> <li>• ESG Policy</li> <li>• Grievance Policy and Procedure</li> <li>• Modern Day Slavery Policy and Charter</li> <li>• Supplier Charter</li> <li>• Whistleblowing Policy and Procedure</li> </ul>
2-26	Mechanisms for seeking advice and raising concerns	<p>Our Whistleblowing Policy and Procedure outlines our approach to raising concerns and seeking advice.</p>

Disclosure		Reference	
2-27	Compliance with laws and regulations	There were no significant instances of non-compliance with laws and regulations during the reporting period.	
		Number of incidents of Bribery, Tax Evasion, Corruption and Fraud	Nil
		Number of incidents of Money Laundering breaches	Nil
		Reported breaches of code of conduct	Nil
		Number of InfoSec breaches	Nil
		Total number of legal actions for anti-competitive behaviour, anti-trust and monopoly practices in their outcomes	Nil
		Number of breaches of internal control framework	Nil
2-28	Membership associations	Whistl Annual Report 2022 page 28	
2-29	Approach to stakeholder engagement	<p>The Directors seek to foster effective stakeholder relationships aligned to the Group's purpose. The Board is responsible for overseeing meaningful engagement with stakeholders, including the workforce, and having regard for their views when making decisions. The Group undertakes an annual employee engagement survey, MySay, and we have consistently achieved an overall Engagement score that is above the average for our sector (Whistl 2023 ESG Report pages 15-17).</p> <p>The Group keeps employees up to date on strategy and performance through a variety of channels, including formal leadership events, employee briefings, the Employee Forum and a digital employee communication tool. Regular meetings with the Employee Forum have continued every quarter and are supported by members of the Executive Board.</p> <p>The Group issues regular monthly communication to all shareholders and investors which includes the monthly performance of the business as well as its performance in the year to date. The communication provides an assessment of the company's position and prospects and its latest news.</p> <p>Whistl Annual Report 2022 page 37</p>	
2-30	Collective bargaining agreements	Whistl Annual Report 2022 page 16.	
		Collective bargaining agreements: % of workforce across all DSA locations who are covered by formal collective agreements concerning working conditions	18%
		% total workforce across all DSA locations who are covered by formally elected employee representatives	20%
3-1	Process to determine material topics	Whistl 2023 ESG Report pages 7 and 8.	
3-2	List of material topics	Whistl 2023 ESG Report page 8.	
3-3	Management of material topic: Economic performance	<p>a) Whistl Group's is committed to contributing to a better climate and strengthening the supply of its services in the UK market. Whistl Group pursues a sustainable, financially sound and risk-adjusted business strategy to secure long-term economic success.</p> <p>b) Whistl creates sustainable value for its customers, supply chain and other stakeholders. The company distributes the derived economic value to various stakeholders. This includes governments through taxes, employees through compensation, suppliers and service providers through service prices, and society through taxes and local community projects. Part of the value earned is retained in the Group for further development through capital investment. Further details can be found in Whistl Annual Report 2022, pages 6-13.</p> <p>c) Our goals and commitments have been enshrined in Whistl's business strategy.</p> <p>d) Whistl Annual Report 2022 pages 6-13</p> <p>e) Whistl Annual Report 2022 pages 6-13</p> <p>f) Whistl Annual Report 2022 pages 6-13</p>	
201-1	Direct economic value generated and distributed	Net revenue from service as well as other operating income are presented on an accrual basis, based on UK operations. Publicly disclosed information is available in Whistl Annual Report 2022 pages 12-13.	

Disclosure		Reference
201-2	Financial implications and other risks and opportunities due to climate change	Whistl 2023 ESG Report pages 33-38.
201-3	Defined benefit plan obligations and other retirement plans	We have no defined benefit plans, all schemes are defined contribution plans. For members in any of our schemes, employee contributions are taken monthly and paid over with the employer contributions to the respective providers each month.
201-4	Financial assistance received from government	The only funding Whistl receives from the government is the Apprenticeship Levy, which the business pays into monthly and which we extract from when we have employees on apprenticeships.
3-3	Management of material topic: Procurement practices	<p>a) Whistl 2023 ESG report page 32.</p> <p>b) There is a low inherent risk that Whistl could have a negative impact on suppliers through unfair supplier selection, unfair commercial terms, and unnecessarily wasting materials. This is mitigated through our policies, procedures and procurement practice. Request for expenditures exercises are issued through our supplier platform (<a href="https://supplyportal.whistl.co.uk/">https://supplyportal.whistl.co.uk/</a>) which provides a structured approach to selection and contracts. It also includes participation of business stakeholders in supplier evaluation and selection.</p> <p>c) Whistl 2023 ESG report pages 32 and 40. Whistl has a Procurement Policy in place which includes how Whistl expects employees to manage gifts and hospitality, conflicts of interest and payments to suppliers.</p> <p>d) The existing procurement processes are reviewed periodically by the Head of Procurement and Business Services and ESG Director with input from others across the organisation where relevant. There are a series of reports available from the procurement portal which are used to track suppliers' adherence to the onboarding processes and to monitor contracted spend. Regular KPIs are reported by procurement to board level every month which include contracted spend, payment to suppliers and the financial stability of key suppliers. The procurement function is included in internal and external audit reviews in relation to Whistl's ISO accreditations which helps to identify opportunities for improvement. Procurement is represented in Whistl's regular risk forums both to report on any procurement-related risks and have a wider view of Whistl-wide risks which could have an indirect impact on the supply chain. This helps to manage and mitigate supply chain risks and identify potential improvements.</p> <p>e) Whistl 2023 ESG report page 32</p> <p>f) Whistl 2023 ESG report page 32</p>
204-1	Proportion of spending on local suppliers	This is not currently recorded.

Disclosure		Reference
3-3	Management of material topic: Anti-corruption	<p>a) Corruption has an actual negative impact at all levels of society because, at its core, corruption is intended to subvert the workings of society – whether government, individuals, businesses, culture or markets – in favour of those who are most wealthy. There are no positive impacts of corruption. Whistl Annual Report 2022 page 30</p> <p>b) Whistl does not have involvement in any corrupt activities.</p> <p>c) Whistl 2023 ESG Report page 40 Anti-Bribery and Corruption Policy, Anti-Financial Crime Policy, Anti-Money Laundering Policy, Human Rights Policy, Modern Day Slavery Policy, Whistleblowing Policy</p> <p>d) We take a zero-tolerance approach to corruption and so will not be involved in any corrupt activity. We do not try to manage corruption; we simply work to prevent it.</p> <p>e) We maintain monthly reports (and targets) and our 2023 performance is shared in 205-3. Further details and metrics are shared on page 19 of the Whistl 2023 ESG Report. We demonstrate our strong performance and commitment through the maintenance of our anti-corruption systems and ISO 27001 accreditation.</p> <p>f) Corrupt activity is a criminal offence, and we have zero tolerance for it. That message is clear in our organisation.</p>
205-1	Operations assessed for risks related to corruption	<p>We have not found any significant risks related to corruption Whistl's operations are based entirely in the UK which is one of the least corrupt countries in the world. We, therefore, do not assess risks based on the location of our operations. The nature of corruption is that it is wrong in any and all forms, and so our policy is zero tolerance for all of it. Therefore, we do not distinguish between types of corruption.</p> <p>The main issue of rising concern in the UK is public trust in government institutions, in particular individuals and organisations buying access to government officials. Our interactions with the government are:</p> <ul style="list-style-type: none"> <li>• Service-based (we work for different public authorities to provide our services – those are based on contracts won through public tender processes).</li> <li>• Information provision (Ofcom is the regulator for postal services and takes an active interest in the parcel market. It has mandatory information requirements and sometimes seeks views on issues (which are published on its website) from different market participants).</li> </ul> <p>We are strictly non-political. We do not give any political donations and do not engage in any political activity, nor support for political parties or their candidates. We do not engage in any lobbying activities.</p>
205-2	Communication and training about anti-corruption policies and procedures	<p>a) We do not report metrics on anti-corruption policies and procedures adopted within governance body members as we see corruption as zero-tolerance for all employees.</p> <p>b) We do not report on numbers in this way as we are entirely UK-based, and category and geography are not relevant to an issue for which there is zero tolerance.</p> <p>c) In terms of our suppliers, we have communicated our approach through our supplier charter, and we have standard clauses relating to corruption and compliance with the law.</p> <p>d) Please see the response a) above.</p> <p>e) Please see the response b) above.</p>
205-3	Confirmed incidents of corruption and actions taken	There were no instances of corruption identified during the reporting period.

Disclosure		Reference
3-3	Management of material topic: Materials	<p>a) Whistl 2023 ESG Report pages 31-32</p> <p>b) There is a low inherent risk that Whistl could have a negative environmental impact through the choice of materials used, location of their source and unnecessarily wasting materials, but this is closely managed through our policies, procedures and management practice.</p> <p>c) Whistl 2023 ESG Report pages 32, 40 Procurement Policy, ESG Policy, Environmental Policy</p> <p>d) Whistl 2023 ESG Report pages 31-32</p> <p>e) Whistl 2023 ESG Report pages 31-32</p> <p>f) Whistl 2023 ESG Report pages 31-32</p> <p>a. We recognise the potential negative impacts of the packing used and the waste created in our operational process. We have identified improvements to recycling rates and recyclability of packaging and labels as potential solutions to reduce the potential negative impact of our waste and will be exploring this further in 2024.</p> <p>b. Whistl's uniform supply was reviewed in 2022 with a new supplier taking over provision from January 2023. This enabled Whistl to introduce a uniform range containing sustainably sourced materials and to provide a closed loop for old uniforms to be recycled. Our sustainable fabric options include trousers and shorts made from 40% recycled polyester and hi-vis jackets and fleeces made from 100% recycled polyester. Our ordering method allows on-demand requests and therefore lessens waste. In addition, we have implemented a recycling process for old uniforms, to recycle and repurpose garments and save them from ending up in landfill.</p>
301-1	Materials used by weight or volume	Not measured.
301-2	Recycled input materials used	Not measured.
301-3	Reclaimed products and their packaging materials	Not measured.
3-3	Management of material topic: Energy	<p>a) At Whistl we aim to continually improve energy efficiency whilst complying with all current legal, statutory, regulatory and other requirements relevant to Whistl Group.</p> <p>b) By switching to cleaner energy alternatives such as renewable energy, new charging infrastructure and solar panels, we are supporting both new economic markets, the generation of new jobs for people (and for those who may want to transition out of traditional fossil fuel markets) and for the environment.</p> <p>c) Whistl 2023 ESG Report page 40 Energy Policy and ESG Policy.</p> <p>d) Whistl 2023 ESG report pages 27-30</p> <p>e) Whistl 2023 ESG Report pages 27-30</p> <p>f) See our Governance Structure on Whistl 2023 ESG Report page 11. We communicate and engage regularly across the business on our ESG and Net Zero strategy, key achievements, environmental and energy standards and audits.</p>
302-1	Energy consumption within the organisation	Whistl 2023 ESG Report page 29
302-2	Energy consumption outside the organisation	Not applicable.
302-3	Energy intensity	93,813.1 kWh by £mil revenue.
302-4	Reduction of energy consumption	Whistl 2023 ESG Report page 29

Disclosure		Reference
302-5	Reduction in energy requirements of products and services	Not applicable.
3-3	Management of material topic: Emissions	<p>a) As Whistl is a logistics company, emissions are largely from contracted carrier/ end delivery activity and from our own collections and trunking activity. With policy changes to aim for greener logistics within the UK, the vehicle manufacturers are working towards alternatives such as electric, hydrogen and HVO. Currently, the use of ICE vehicles has a negative impact on the environment, and we must invest in a sustainable future, which involves transitioning to cleaner technology with the rest of the industry (and only where a solution becomes both suitable and economically viable). The impact on the economy is positive as new markets are created and those people who currently work in fossil fuel industries are re-trained and transition into emerging industries.</p> <p>b) The use of ICE vehicles and working with carriers such as Royal Mail, Evri, Yodel etc who rely on ICE vehicles to carry out their business activities. The industry is looking for a cleaner, economically viable solution towards cleaner vehicles and a net zero future.</p> <p>c) Whistl 2023 ESG Report pages 27-30, 40 ESG Policy, Environmental Policy and Energy Policies.</p> <p>d) Whistl 2023 ESG Report pages 27-30</p> <p>e) Whistl 2023 ESG Report pages 27-30</p> <p>f) Working with Key stakeholders such as our customers and suppliers has helped us understand the material topics with Whistl, some of the areas of focus to reduce our overall emissions, and new ideas and solutions. We hold quarterly reviews with our top three carriers: Royal Mail, Yodel and Evri. Sharing actual carbon data has also helped refine the reporting of the overall emissions that are related to Whistl's business activities.</p>
305-1	Direct (Scope 1) GHG emissions	Whistl 2023 ESG Report page 29.
305-2	Energy indirect (Scope 2) GHG emissions	Whistl 2023 ESG Report page 29.
305-3	Other indirect (Scope 3) GHG	Whistl 2023 ESG Report page 29
305-4	GHG Emissions intensity	<p>154.42 tonnes of CO<sub>2</sub>e per £ million revenue</p> <p>34.93 tonnes of CO<sub>2</sub>e per million items</p> <p>51.67 tonnes CO<sub>2</sub>e per employee</p>
305-5	Reduction of GHG emissions	Whistl 2023 ESG Report page 29.
305-6	Emissions of ozone-depleting substances (ODS)	Not applicable: Whistl does not procure or purchase products or services with ozone-depleting substances.
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	This information is not currently measured.

Disclosure		Reference
3-3	Management of material topic: Waste	<p>a) Waste produced from Whistl is predominately General and Operational Waste in the form of pallets and cardboard. Hazardous waste is minimal. All waste is segregated into general waste or recyclable materials such as plastic, paper, cardboard and metal at Rushden. General waste is returned to a licensed Energy from Waste (EfW) facility and energy in the form of electricity or heat is generated from processing the waste.</p> <p>We take a positive approach to recycling and segregate waste with zero waste going to landfill. This reduces our impact on the environment and people as well as supporting waste and recycling industries.</p> <p>b) Impacts are a result of both our operations and the ways in which waste is handled via our waste management provider.</p> <p>c) Whistl 2023 ESG Report pages 31, 40 See ESG policy, ESG strategy and pages 31, 40 of the Whistl 2023 ESG Report.</p> <p>d) As per the above, Whistl takes a proactive approach in its partnership with Zest Recycle to educate and train our sites on waste management and waste segregation. Our facilities team receive reports from Zest Recycle to ensure that our sites have correctly segregated waste to avoid contamination.</p> <p>All sites apart from Parcelhub and Whistl Fulfilment SW have been rolled out with the Zest Recycle system, with a view for all sites to be rolled out by the end of 2024.</p> <p>e) In collaboration with Zest Recycle, they have agreed to meet our ESG waste targets such as zero-waste-to-landfill, set net-zero targets and provide emission data by the dates set. Zest Recycle have designed the processes and implemented these across our Whistl depots. As part of our BAU, facilities receive reports to ensure that the depots and sites are segregating waste effectively. Monthly Reports are also received to review tonnage and types of waste.</p> <p>f) Apart from the onsite training that depot staff receive, a review of the treatment of waste is important to Whistl so that the staff are aware of the impact they are having on the environment. We are looking at more onsite visits with Zest Recycle at treatment facilities so that we can broaden our understanding of waste management.</p> <p>Whistl 2023 ESG report page 31</p>
306-1	Waste generation and significant waste-related impacts	<p>See above.</p> <p>Waste is generated from our activities and received upstream from the collection and receipt of goods within our fulfilment sites (i.e. outer cardboard boxes) and pallets where we collect parcels, mail, and inbound international items).</p>
306-2	Management of significant waste-related impacts	<p>Whistl 2023 ESG Report Page 31.</p> <p>We look to reuse and repurpose furniture across the group to reduce the need to purchase new materials. Any magnums that are damaged are sent for repair to avoid the need to purchase new magnums, wherever possible.</p> <p>We support and promote the use of recycled paper, improving data and address accuracy across our mailing houses – see our Sustainable Mail Guidance from Whistl.</p> <p>Waste posters, including supporting evidence from Zest, are displayed at our sites.</p>
306-3	Waste generated	Whistl 2023 ESG Report Page 31.
306-4	Waste diverted from disposal	<p>Whistl 2023 ESG Report Page 31.</p> <p>We don't currently track the amount of waste diverted to/from disposal, but this will be implemented with the roll-out of Zest Recycle across all locations.</p>
306-5	Waste directed to disposal	Whistl 2023 ESG Report Page 31.

Disclosure		Reference
3-3	Management of material topic: Supplier environmental assessment	<p>a) Whistl 2023 ESG Report page 32.</p> <p>b) There is a low inherent risk that Whistl could have a negative impact on the environment through the suppliers selected to provide goods/services/equipment, unnecessarily wasting materials/natural resources and waste management but this is closely managed through our policies, procedures and management practice.</p> <p>c) Whistl 2023 ESG Report page 32, 40. ESG Policy, Procurement Policy</p> <p>d) Whistl 2023 ESG Report page 32.</p> <p>e) Whistl 2023 ESG Report page 32.</p> <p>f) Whistl 2023 ESG Report page 32.</p> <p>There have also been recent discussions on the end-of-life process for materials and ensuring this is considered as part of supplier selection.</p>
308-1	New suppliers that were screened using environmental criteria	<p>Through the Whistl onboarding process, every supplier is assessed as to whether they meet certain criteria such as adherence to relevant ISOs and relevant legislation such as WEEE regulations.</p> <p>Suppliers participating in a tender process are subjected to additional screening of their environmental processes and procedures which are assessed and scored on a case-by-case basis depending on the goods/services being provided. This includes their net zero strategy and CO<sub>2</sub>e emissions.</p>
308-2	Negative environmental impacts in the supply chain and actions taken	<p>a) 100%</p> <p>b) 0%</p> <p>c) 0%</p> <p>d) 0%</p> <p>e) 0%</p>
3-3	Management of material topic: Employment	<p>a) Whistl Annual Report 2022 page 31. Whistl 2023 ESG Report page 12.</p> <p>b) Through our performance management approach and the ongoing efforts we make to care for our team members (Whistl 2023 ESG Report pages 12-19), we aim to prevent employment issues and swiftly resolve those which may arise.</p> <p>c) Recruitment and Onboarding Process, Manager Support, HR Support.</p> <p>d) To manage this topic, Whistl created a Recruitment and Onboarding Process, employees have regular 1-2-1s with managers, annual performance reviews and support from managers and HR through our manager toolkits and HR policies and processes. We also undertake our yearly MySay survey to gather employee feedback.</p> <p>e) To track the effectiveness of the actions taken, we analyse our annual MySay employee survey results, we also assess employee retention and career development.</p> <p>f) We engage with stakeholders via Whistl Marvin our internal website which is updated frequently throughout the week and key changes are also communicated via email to All Staff or People Managers where relevant. Negative impacts may be identified through individuals who make a claim to ACAS. We follow our performance management approach, and we pursue efforts to resolve employment issues to avoid such claims being made.</p>
401-1	New employee hires and employee turnover	<p>In 2023 we had 799 new employee hires, and employee turnover was 2.97%.</p>

Disclosure		Reference
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>All employees are entitled to the same benefits, and these are not linked to whether they are full or part-time. Temporary/fixed-term contractors are entitled to holiday only.</p> <ul style="list-style-type: none"> <li>• Annual leave enhanced with long service.</li> <li>• Access to our prestige benefits and rewards portal.</li> <li>• Long service rewards: both financial and leave based.</li> <li>• Health cash plan.</li> <li>• Life assurance scheme.</li> <li>• Employee Assistance Programme.</li> </ul> <p>There is no difference among our benefits based on location.</p>
401-3	Parental leave	<p>For 2023:</p> <ul style="list-style-type: none"> <li>• 13 male employees went on paternity leave.</li> <li>• 29 female employees went on maternity leave.</li> <li>• 14 female employees returned from maternity leave that had commenced in 2022.</li> <li>• one female employee returned from adoption leave that had commenced in 2022.</li> </ul>
3-3	Management of material topic: Occupational health and safety	<p>a) Whistl 2023 ESG Report page 18.</p> <p>b) Occupational Health and Safety (OHS) management impacts both our direct operations and the suppliers we engage to work with us.</p> <p>c) Occupational Health and Safety Policy, Risk Management Policy, and Security Policy.</p> <p>d) As part of the OHS Management System, and other Management Systems or initiatives, we set annual targets against a number of metrics to monitor our performance. These are reviewed at least annually as part of our Management Review, but also on a regular basis in other applicable forums.</p> <p>One of the key outputs of the Management System is continual improvement, and as part of this we continually review our objectives and take opportunities to further drive performance where possible. Linked to this is our Risk Management Programme which uses a number of inputs to determine the risk levels of activities across the group and enables us to take informed action to implement new or changed Policies and processes to protect us from any perceived or actual risk.</p> <p>e) As above, we use a number of forums to engage with both internal and external stakeholders on our Occupational Health and Safety performance. Such examples include:</p> <ul style="list-style-type: none"> <li>• Regular SH&amp;E Committee Meetings – bringing key stakeholders into a single forum to discuss performance, risks, opportunities for improvement. This can include Health and Safety representatives, Union representatives, Management, and Compliance members.</li> <li>• MySay annual employee engagement survey offers the opportunity for all members of staff to provide anonymised feedback.</li> <li>• Management Review as part of the OHS Management System allows us the opportunity to review performance and take actions accordingly.</li> <li>• Regular reporting is used and provided to internal and external stakeholders to identify trends, provide insight, and enable us to focus attention and training to specific areas.</li> </ul>
403-1	Occupational health and safety management system	<p>a) We have implemented an Occupational Health and Safety Management System at Whistl and are certified to ISO 45001.</p> <p>b) Our OHS Management System was implemented due to a combination of legal requirements, a risk based approach, and the guidelines included in the ISO 45001 standard. The list of Legal Requirements we consider as part of our Management System are held in an appendix document of the OHS documentation.</p> <p>c) The current scope covers all Whistl locations, activities, and staff, except for those carried out at our Paignton and Wrangaton locations which are currently excluded, which is due to those sites being part of a recent acquisition whereby our certification has yet to be extended.</p>

Disclosure		Reference
403-2	Hazard identification, risk assessment and incident investigation	<p>a) We do the following:</p> <ol style="list-style-type: none"> <li>a. run a strategic level Risk Management Programme which enables us to identify risk at all levels and within all departments of the business. Any risk identified is assessed using a standardised methodology and then reviewed and discussed as part of a Risk Management Committee.</li> <li>b. carry out Risk Assessments across all Whistl locations. These Risk Assessments may be carried out against Resources, Facilities, Processes, or People. These may be done as part of a regular programme (i.e. annual) or may be ad-hoc or risk-based, and indeed following a major incident.</li> <li>c. use Internal and External Audit to identify Risks and opportunities for Improvement.</li> </ol> <p>All the above provides a formal output which is reviewed and discussed before decisions are taken on action.</p> <p>b) The main methods workers can use to report hazards or hazardous situations are:</p> <ol style="list-style-type: none"> <li>a. Through our centralised Health and Safety Management platform, Symbiant.</li> <li>b. Through their Line Manager.</li> <li>c. Via our dedicated Whistleblowing line. <ol style="list-style-type: none"> <li>i. We understand there are situations where reporting may need to be anonymous, so we provide that option to staff, and this is included as part of e-Learning training and advertised at all sites.</li> </ol> </li> </ol> <p>c) The main methods for workers to remove themselves from work situations that they believe could cause injury or ill health by Stopping and:</p> <ol style="list-style-type: none"> <li>a. Reporting the situation to their line manager.</li> <li>b. Reporting the situation to their site SHE Executive.</li> <li>c. Contacting the Health and Safety manager.</li> </ol> <p>d) the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks are:</p> <ol style="list-style-type: none"> <li>a. SH&amp;E Manual Part B3 Checklist for Accident Investigation.</li> <li>b. Accident/ Incident/Near Miss Report Form.</li> <li>c. Accident / Incident Driver Debrief Form (RTC).</li> </ol>
403-3	Occupational health services	<p>As per our OHS Policy, we will:</p> <ul style="list-style-type: none"> <li>• Provide sufficient health and safety information, instruction, training and supervision as necessary to ensure that employees are competent to carry out their work without risk to themselves or others.</li> <li>• Ensure contractors engaged in work activities at any of our sites are competent in the tasks they perform.</li> <li>• Remind employees not to take risks which could affect their own or another person's safety.</li> <li>• Ensure consultation and participation with workers and appointed safety and Union representatives at each main location.</li> </ul>
403-4	Worker participation, consultation and communication on occupational health and safety.	<p>a) Our Occupational Health and Safety Management System Manual, and OHS Policy describe in detail how we carry out worker participation, consultation and communication on OHS. In summary:</p> <ol style="list-style-type: none"> <li>a. Quarterly Safety, Health and Environment (SHE) Committee Meetings.</li> <li>b. Annual MySay Employee Engagement Survey.</li> <li>c. Via Line Management.</li> </ol> <p>b) The SHE Committee meetings occur every quarter. They include SHE representatives from each location, Union representation, Management representation, and Risk Assurance and Compliance representation. The purpose of these meetings is to:</p> <ol style="list-style-type: none"> <li>a. Review and discuss OHS performance.</li> <li>b. Provide awareness and training on specific topics.</li> <li>c. Discuss perceived or actual risks and opportunities.</li> <li>d. Forum to provide feedback.</li> </ol>

Disclosure		Reference
403-5	Worker training on occupational health and safety.	<p>Training on Occupational Health and Safety is provided in several ways.</p> <ul style="list-style-type: none"> <li>• As part of employee induction.</li> <li>• Via desk-based e-Learning training modules.</li> <li>• Activity-specific training.</li> <li>• Risk-based training – this would be based on specific hazardous situations, materials, or activities.</li> <li>• As part of our Business Continuity and Crisis Management Programme.</li> </ul> <p>Furthermore, all staff have access to all training materials and related documentation, including Risk Assessments, via our Document Management platform, Symbiant.</p>
403-6	Promotion of worker health	<p>Worker health is promoted in several ways. Below are some examples of the policies we implement that prioritise worker health.</p> <ul style="list-style-type: none"> <li>• Drug and Alcohol Policy</li> <li>• Employee Wellbeing Policy</li> <li>• Environmental and Thermal Comfort Policy</li> </ul> <p>Access to medical and healthcare services is advertised or made available to workers in several ways:</p> <ul style="list-style-type: none"> <li>• Employee Intranet</li> <li>• Induction Programme</li> <li>• Employee Reward options – promoted by Human Resources</li> <li>• Following an Injury via our Insurance providers</li> </ul> <p>Whistl offers a variety of voluntary health promotion options, from the Employee Assistance Programme and 24/7 access to Lifeworks, to the Whistl Life Assurance Scheme, Critical Illness Cover, Health Cash Plan and Eyecare Vouchers.</p> <p>These benefits and options are advertised through the ways listed above, but also through employee briefings, e-Learning training, and via Line Management.</p>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships.	<p>We try to prevent or mitigate OHS impacts through the following means:</p> <ol style="list-style-type: none"> <li>a) Providing training</li> <li>b) Proactive and reactive risk Assessments</li> <li>c) Reporting on OHS Incidents and implementing remedial actions in response to major incidents.</li> </ol> <p>Strategic Risk Management leading to mitigating Controls</p>
403-8	Workers covered by an occupational health and safety management system.	95.5% of sites are certified to ISO 45001 for Occupational Health and Safety Management.
403-9	Work-related injuries.	<p>Whistl 2023 ESG Report page 18.</p> <p>Procedures for assessing and mitigating hazards and risk levels are detailed in sections 403-1 through 403-7.</p>
403-10	Work-related ill health.	None known.

Disclosure		Reference
3-3	Management of material topic: Training and education	<p>a) Our Learning and Development Policy and Procedure sets out the responsibilities of individuals, line managers and the Learning and Development team with respect to facilitating the development of all colleagues. We recognise that the development of high-quality staff is key to the future success of our company.</p> <p>The Learning and Development team at Whistl are here to help facilitate learning, whether that be to ensure we are compliant against regulations and standards as a business, help staff stay safe and healthy, support them in learning about the business and the job that they do, or develop their skills for the future.</p> <p>b) There are no known negative impacts associated with our training and education approach.</p> <p>c) Learning and Development Policy and Procedure, Whistl Behaviour Framework, Management Capability Framework</p> <p>d) Personal Development: At Whistl, we don't have a calendar of events or a restrictive list of courses that we can offer. That's because we don't believe a one-size-fits-all approach is the right approach to training, as everyone's needs and preferences for learning are different. We want to work with staff and their managers to develop solutions that work for the individual and/or their teams. These solutions might involve working alongside a colleague, identifying a coach or mentor, reading a book, completing online learning or attending a workshop with other people who have identified similar needs.</p> <p>Select actions include:</p> <ul style="list-style-type: none"> <li>• In response to feedback from colleagues through the MySay survey and our Investors in People assessments we have launched our People Management at Whistl programme for all colleagues who supervise or manage staff at Whistl.</li> <li>• We provide funding for external training and professional qualifications for our employees.</li> <li>• Our People Management at Whistl Programme is mandatory for all existing people managers and will form part of induction for anyone appointed to roles supervising and managing staff in the future.</li> </ul> <p>Our approach is further outlined in the Whistl 2023 ESG Report pages 20-22.</p> <p>e) We track our actions through the following:</p> <ol style="list-style-type: none"> <li>a. Management Capability Framework - Our People Managers need to have a core set of capabilities – knowledge, skills, abilities and attributes. This framework effectively defines responsibilities and behaviours to enable Whistl to measure and assess the performance expectations of our People Managers.</li> <li>b. My Appraisal provides an online tool to manage the performance appraisal of colleagues working at Whistl. It combines agreement, monitoring and management of individual performance objectives and personal development plans for each year.</li> </ol> <p>f) We communicate through a range of media, including:</p> <ol style="list-style-type: none"> <li>a. our internal website, Marvin.</li> <li>b. email communications.</li> <li>c. manager 121/checks-in</li> <li>d. our new learning and development bulletin launched February of 2024.</li> </ol> <p>Marvin communications are displayed on TV screens across all sites and devices, and made available to all employees, including frontline workers – warehouse operatives and drivers – who may not have consistent access to computers.</p>
404-1	Average hours of training per year per employee	<p>Whistl 2023 ESG Report page 22</p> <p>Gender and employee categories (senior manager, NFL and NF) not uploading into My Academy (LMS).</p>
404-2	Programs for upgrading employee skills and transition assistance programs	<p>Whistl 2023 ESG Report pages 20-22.</p>

Disclosure		Reference
404-3	Percentage of employees receiving regular performance and career development reviews	58% of workforce receive regular performance and career development review. Our current data does not provide a more granular breakdown by gender or employee category.
3-3	Management of material topic: Diversity and equal opportunity	<p>a) At Whistl, we believe that fostering equality, diversity, and inclusion (EDI) is not just a moral imperative but a fundamental aspect of our business success. We are committed to creating a workplace where everyone—regardless of race, ethnicity, gender, sexual orientation, age, disability, religion, or any other dimension of diversity—feels valued, respected, and empowered to contribute their best. Our inclusive company enables anyone, regardless of their identity, background and circumstance, to thrive at work and have equal access to jobs that positively benefit them. We have a key part to play in tackling inequality, encouraging diversity and creating an inclusive workplace culture.</p> <p>Our Commitment: To take ownership of our business areas in promoting Equality, Diversity and Inclusion (EDI) and act as role models.</p> <p>b) There are no known negative impacts associated with our approach to EDI.</p> <p>c) Equality, Diversity and Inclusion (EDI) charter Whistl 2023 ESG Report page 40.</p> <p>d) Whistl 2023 ESG Report pages 12-14. Further actions include:</p> <ul style="list-style-type: none"> <li>• EDI section in the employee newsletter, The Whistler, which is distributed monthly to all sites.</li> <li>• Review new job descriptions from an EDI perspective.</li> <li>• Review management capability framework from a wellbeing and EDI perspective.</li> <li>• Dedicated EDI page on Marvin</li> <li>• Publication of Inclusion Calendar</li> </ul> <p>e) We track our team diversity via our ESG statbook and solicit feedback from our team via survey, email, and direct communications.</p> <p>f) Communication is conducted via Marvin, The Whistler (internal newsletter), email communications, and onsite events.</p>
405-1	Diversity of governance bodies and employees	Whistl 2023 ESG Report pages 5, 14
405-2	Ratio of basic salary and remuneration of women to men	Whistl 2023 ESG Report page 14.
3-3	Management of material topic: Forced or compulsory labour	<p>a) Whistl 2023 ESG Report page 19.</p> <p>b) Not to our knowledge.</p> <p>c) Modern Day Slavery Policy; Anti-Slavery and Human Trafficking Statement (Modern Slavery Act 2015)</p> <p>d) Whistl 2023 ESG Report pages 19, 40. All employees are subject to checking their right to work in the UK using software 'Rightcheck' which manages our exposure to modern slavery in our workforce.</p> <p>e) Whistl 2023 ESG Report page 19.</p> <p>f) Whistl 2023 ESG Report page 19.</p>
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	<p>We follow the 'Rightcheck' process noted above to reduce our exposure to modern slavery in our workforce.</p> <p>We have partnerships with Agency suppliers across all our sites/offices who supply use with both temporary and permanent employees. Our risk area is with the temporary workforce and within our contract with these suppliers we have very clearly defined sections of our contract with them to reduce if not eliminate the risk. This applies to all our sites and suppliers across the UK.</p> <p>The measures taken are detailed in our Services Agreement, and any reports of potential issues are raised to the Head of Recruitment, who would then investigate.</p>

Disclosure		Reference						
3-3	Management of material topic: Local communities	<p>a) Whistl 2023 ESG Report pages 23-24. Each year Whistl encourages each site to nominate a local charity to work with over the course of the year. Participation and/or donations are entirely voluntary. This is widely popular across the Whistl group, and it helps our people feel a sense of achievement whilst supporting those charities in need. It impacts the economy as private and public organisations come together to support the 3rd sector.</p> <p>b) No</p> <p>c) We have a Charity Guidance and Champion Form, which is not a policy but a guidance to the business. We are yet to formalise a strategy and policy around community giving.</p> <p>d) Whistl 2023 ESG Report pages 23-24.</p> <p>e) Whistl 2023 ESG Report pages 23-24.</p> <p>f) We communicate our community-giving activities across the business and to our external stakeholders, and we are transparent about the amounts raised.</p>						
413-1	Operations with local community engagement, impact assessments, and development programmes	<table border="1"> <tr> <td>Voluntary Contributions raised by Employees</td> <td>£4,170.00</td> </tr> <tr> <td>Voluntary Contributions raised by Whistl</td> <td>£4,170.00</td> </tr> <tr> <td><b>Total Contributions</b></td> <td><b>£8,340.00</b></td> </tr> </table> <p>Those who have raised money are the sites that have been engaged with the local charities' initiatives.</p>	Voluntary Contributions raised by Employees	£4,170.00	Voluntary Contributions raised by Whistl	£4,170.00	<b>Total Contributions</b>	<b>£8,340.00</b>
Voluntary Contributions raised by Employees	£4,170.00							
Voluntary Contributions raised by Whistl	£4,170.00							
<b>Total Contributions</b>	<b>£8,340.00</b>							
413-2	Operations with significant actual and potential negative impacts on local communities	We have no evidence to suggest that our operations have significant negative impacts on local communities. We support our local communities through the services we provide, the employment opportunities offered, and the community-giving initiatives we support.						
3-3	Management of material topic: Supplier social assessment	<p>a) Whistl 2023 ESG Report page 32.</p> <p>b) There is a low inherent risk that Whistl could have a negative impact on suppliers through unfair supplier selection, unfair commercial terms and not working with suppliers in an open and transparent manner. This is mitigated through our policies, procedures and management practices.  There is also a risk that Whistl terminating a supplier's agreement has a negative impact on the supplier. Supplier contracts generally have termination procedures and exit plans to ensure these are managed professionally. Spend concentration levels with suppliers are also monitored.</p> <p>c) Whistl 2023 ESG Report pages 32, 40.</p> <p>d) Whistl 2023 ESG Report page 32.</p> <p>e) Whistl 2023 ESG Report page 32.</p> <p>f) Whistl 2023 ESG Report page 32.</p>						
414-1	New suppliers that were screened using social criteria	<p>Through the Whistl onboarding process, every supplier is assessed as to whether they meet certain criteria such as adherence to legislation including modern slavery, human rights and anti-bribery and corruption.</p> <p>Suppliers participating in a tender process are subjected to additional screening of their processes and procedures which are assessed and scored on a case-by-case basis depending on the goods/services being provided.</p>						
414-2	Negative social impacts in the supply chain and actions taken	<p>a) 100%</p> <p>b) 0%</p> <p>c) 0%</p> <p>d) 0%</p> <p>e) 0%</p>						

# SASB Content Index

Whistl presents its reporting in conformance with the SASB Air Freight and Logistics and Road Transportation Sustainability Reporting Standards for the period January 1, 2023 – December 31, 2023. SASB industry standards comprise disclosure subjects, corresponding accounting measures, and technical guidelines, along with performance metrics tailored to specific industries. Performance data is provided where possible.

## Air Freight and Logistics

Disclosure	Reference								
TR-AF-110a.1 / TR-RO-110a.1 Gross global Scope 1 emissions (Metric tons (t) CO <sub>2</sub> -e).	Whistl 2023 ESG Report page 29.								
TR-AF-110a.2 / TR-RO-110a.2 Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets (discussion and analysis).	Whistl 2023 ESG Report pages 27-30.								
TR-AF-110a.3 Fuel consumed by (1) road transport, percentage (a) natural gas and (b) renewable, and (2) air transport, percentage (a) alternative and (b) sustainable (Gigajoules (GJ), Percentage (%)).	Whistl 2023 ESG Report page 29.								
TR-AF-120a.1 Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , and (3) particulate matter (PM <sub>10</sub> )	1) This is not currently measured. 2) N/A 3) This is not currently measured.								
TR-AF-310a.1 Percentage of drivers classified as independent contractors	Nil.								
TR-AF-310a.2 Total amount of monetary losses as a result of legal proceedings associated with labour law violations	Nil.								
TR-AF-320a.1. / TR-RO-320a.1. (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees (rate).	The following statistics apply to all employees: <table border="1"> <tbody> <tr> <td>Total fatalities</td> <td>0</td> </tr> <tr> <td>Total incidents</td> <td>635</td> </tr> <tr> <td>Accident Severity Rate (ASR)</td> <td>32.3</td> </tr> <tr> <td>Accident Frequency Rate (AFR)</td> <td>4.3</td> </tr> </tbody> </table> <p>Procedures for assessing and mitigating hazards and risk levels are detailed in sections GRI 403-1 through 403-7.</p>	Total fatalities	0	Total incidents	635	Accident Severity Rate (ASR)	32.3	Accident Frequency Rate (AFR)	4.3
Total fatalities	0								
Total incidents	635								
Accident Severity Rate (ASR)	32.3								
Accident Frequency Rate (AFR)	4.3								
TR-AF-430a.1. Percentage of carriers with BASIC percentiles above the FMCSA intervention threshold (%).	This field is not relevant as it is based on US regulations.								
TR-AF-430a.2. Total greenhouse gas (GHG) footprint across transport modes (Metric tons (t) CO <sub>2</sub> -e per ton-kilometre).	This information is not currently available.								
TR-AF-540a.1. Description of implementation and outcomes of a Safety Management System (discussion and analysis).	Our mature approach to occupational health and safety (OHS) is established through our ISO 45001-certified OHS management system. Whistl 2023 ESG report page 18.								
TR-AF-540a.2. Number of aviation accidents (#).	Not applicable.								

Disclosure	Reference						
TR-RO-110a.3 (1) Total fuel consumed, (2) percentage natural gas and (3) percentage renewable (Gigajoules (GJ), Percentage (%)).	Whistl 2023 ESG Report page 29. (1) Total energy consumption (scope 1): 243,446 gigajoules. (2) 4% (3) Nil						
TR-RO-320a.2. (1) Voluntary and (2) involuntary turnover rate for all employees (rate).	<table border="1"> <tr> <td>Employee turnover %</td> <td>2.97%</td> </tr> <tr> <td>Planned employee turnover %</td> <td>n/d</td> </tr> <tr> <td>Unplanned employee turnover %</td> <td>n/d</td> </tr> </table>	Employee turnover %	2.97%	Planned employee turnover %	n/d	Unplanned employee turnover %	n/d
Employee turnover %	2.97%						
Planned employee turnover %	n/d						
Unplanned employee turnover %	n/d						
TR-RO-320a.3. Description of approach to managing short-term and long-term driver health risks (discussion and analysis).	We try to prevent or mitigate occupational health and safety impacts through the following means: a. Providing training. b. Proactive and reactive risk assessments. c. Reporting on OHS incidents and implementing remedial actions in response to major incidents. d. Strategic Risk Management leading to mitigating controls.						
TR-RO-540a.1. Number of road accidents and incidents (#).	Number of insurance reportable incidents for 2023: a. 211 Group b. 171 DSA						
TR-RO-540a.2. Safety Measurement System BASIC percentiles for: (1) Unsafe Driving, (2) Hours-of-Service Compliance, (3) Driver Fitness, (4) Controlled Substances/Alcohol, (5) Vehicle Maintenance, and (6) Hazardous Materials Compliance (percentile).	Not available.						
TR-RO-540a.3. (1) Number and (2) aggregate volume of spills and releases to the environment. (#, Cubic metres).	Not applicable.						