



2025 ESG Report GRI and SASB Content Indices

18 May 2026



GRI Content Index

We have reported with reference to the GRI Universal Standards 2021 for the period 01 January 2025 – 31 December 2025. 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	Our business divisions specialise in best-in-class Mail management, Parcel management, Fulfilment solutions, Contact solutions, International solutions, Doordrop media and Product sampling services. Our dedicated team of 1,778 people drive our performance from our base in Marlow and 20 warehouses, depots, contact centres and offices across the UK. Businesses trust us to manage their eCommerce and customer interactions from drop-off to pick-up, and we deliver our proficient logistics solutions to organisations across various industries, both private and public, including local government, entertainment and retail. Whistl 2025 ESG Report, About Whistl, 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, International solutions, Doordrop media, Product sampling and Group. Whistl 2025 ESG Report, About Whistl, page 4. The complete subsidiary list is in the 2024 Annual Report (page 70).												
2-3	Reporting period and frequency of sustainability reporting	Whistl 2025 ESG Report, About this report, page 4. 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 2025 – 31 December 2025. Our ESG report publication date: 20 05 2026. Our 2024 ARA was published in August 2025, and our 2025 information will be published at a similar time in 2026. Due to the time lapse between our publication dates, we have referenced our 2024 ARA across this GRI index where information will not differ between 2024 and 2025. Questions relating to Whistl's 2025 ESG Report should be directed to Irene Boctor, Head of ESG and Sustainability, at irene.boctor@whistl.co.uk.												
2-4	Restatements of information	Not applicable.												
2-5	External assurance	Not applicable, we have not externally assured information disclosed within our 2025 ESG Report. Whistl uses Ernst & Young LLP as our independent financial auditor. Ernst & Young LLP, R + 2 Blagrove Street, Reading, Berkshire, RG1 1AZ.												
2-6	Activities, value chain and other business relationships	Whistl Consolidated Limited is active within the logistics sector. Whistl 2025 ESG Report, About Whistl, page 4. Whistl Annual Report 2024, pages 5-7.												
2-7	Employees	Whistl 2025 ESG Report, page 5. Whistl's employee statistics are based on its UK-based employees, total headcount at the end of the reporting year. <table border="1" data-bbox="496 1839 1450 2078"> <tbody> <tr> <td>Employees (Headcount at year-end)</td> <td>1,778</td> </tr> <tr> <td>Thereof hourly workers and salaried employees</td> <td>1,765</td> </tr> <tr> <td>Apprentices and trainees¹</td> <td>13</td> </tr> <tr> <td>Full-time equivalents (FTE at year-end)</td> <td>1,607</td> </tr> <tr> <td>Temporary agency workers with internal reporting lines</td> <td>440</td> </tr> <tr> <td>Share of part-time employees (headcount at year-end)</td> <td>Not disclosed</td> </tr> </tbody> </table> <p>Further breakdowns by region are not provided.</p>	Employees (Headcount at year-end)	1,778	Thereof hourly workers and salaried employees	1,765	Apprentices and trainees ¹	13	Full-time equivalents (FTE at year-end)	1,607	Temporary agency workers with internal reporting lines	440	Share of part-time employees (headcount at year-end)	Not disclosed
Employees (Headcount at year-end)	1,778													
Thereof hourly workers and salaried employees	1,765													
Apprentices and trainees ¹	13													
Full-time equivalents (FTE at year-end)	1,607													
Temporary agency workers with internal reporting lines	440													
Share of part-time employees (headcount at year-end)	Not disclosed													

Disclosure		Reference
2-8	Workers who are not employees	Not applicable.
2-9	Governance structure and composition	ESG Governance Structure: Whistl 2025 ESG Report, Sustainability governance page 12. Corporate Governance Structure: Whistl Annual Report 2024, pages 32-37. https://www.whistl.co.uk/leadership-team
2-10	Nomination and selection of the highest governance body	Whistl Annual Report 2024, page 33.
2-11	Chair of the highest governance body	https://www.whistl.co.uk/leadership-team
2-12	Role of the highest governance body in setting purpose, values, and strategy	Whistl 2025 ESG Report, Sustainability governance page 12. Whistl Annual Report 2024, pages 36-39.
2-13	Delegation of responsibility for managing impacts	Whistl 2025 ESG Report, Sustainability governance, page 12. Whistl Annual Report 2024, pages 36-39.
2-14	Role of the highest governance body in sustainability reporting	Whistl 2025 ESG Report, Sustainability governance, page 12.
2-15	Conflicts of interest	Whistl 2024 ESG Report, List of policies, page 50. Whistl Annual Report 2024, page 33.
2-16	Communication of critical concerns	Whistl Annual Report 2024 page 33.
2-17	Collective knowledge of the highest governance body	Whistl, 2025, ESG Report, ESG training roll-out, page 24.
2-18	Evaluation of the highest governance body's performance	Whistl Annual Report 2024 page 37.
2-19	Remuneration policies	Whistl Annual Report 2024 page 37.
2-20	Process to determine remuneration	Whistl Annual Report 2024 page 37.
2-21	Annual total compensation ratio	Not disclosed.
2-22	Statement on sustainable development strategy	Whistl 2025 ESG Report, Welcome from our Chief Executive Officer, page 3.
2-23	Policy commitments	Whistl 2025 ESG Report, List of policies, page 50.
2-24	Embedding policy commitments	Whistl 2025 ESG Report, Roles and responsibilities, page 10.
2-25	Processes to remediate negative impacts	Whistl 2025 ESG Report, List of policies, page 50.
2-26	Mechanisms for seeking advice and raising concerns	Whistl 2025 ESG Report, Whistleblowing, page 14.

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 2025 ESG Report, Memberships, associations, pages 7. Whistl Annual Report 2024 page 27.	
2-29	Approach to stakeholder engagement	Whistl 2025 ESG Report, value chain and stakeholder engagement, page 9, Fair and decent work, pages 20, Sustainable supply chain, page 37. Whistl Annual Report 2024 pages 37-39.	
2-30	Collective bargaining agreements	Whistl Annual Report 2024 page 15.	
		Collective bargaining agreements: % of workforce across all DSA locations who are covered by formal collective agreements concerning working conditions	22%
		% total workforce across all DSA locations covered by formally elected employee representatives.	20%
3-1	Process to determine material topics	Whistl 2025 ESG Report, Materiality assessment, pages 9.	
3-2	List of material topics	Whistl 2025 ESG Report, Materiality assessment, page 9.	
3-3	Management of material topic: Economic performance	Whistl 2024 Annual Report (pages 5-11).	
201-1	Direct economic value generated and distributed	Net revenue from services and other operating income are presented on an accrual basis based on UK operations. Publicly disclosed information is available in Whistl Annual Report 2024, pages 8-11.	
201-2	Financial implications and other risks and opportunities due to climate change	Whistl 2025 ESG Report, Task Force on Climate-related Disclosures (TCFD), pages 41-46.	
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 monthly and which we extract from when we have employees on apprenticeships.	

Disclosure		Reference
3-3	Management of material topic: Procurement practices	<p>Whistl 2025 ESG Report, Business ethics, page 14 and Sustainable supply chain, page 37.</p> <p>There is a low inherent risk that Whistl could negatively impact suppliers through unfair selection practices, unbalanced commercial terms, or inefficient use of materials. These risks are mitigated through Whistl's Procurement Policy and associated procedures, which set clear expectations around supplier engagement, fairness, and integrity. The policy also covers how employees are expected to manage gifts and hospitality, conflicts of interest, and supplier payments.</p> <p>Procurement activity is managed through Whistl's supplier platform (https://supplyportal.whistl.co.uk), which provides a structured approach to supplier selection and contracting. This process includes the involvement of relevant business stakeholders in supplier evaluation, ensuring that decisions are balanced and reflect operational needs.</p> <p>The Head of Procurement and Business Services and the ESG Director review existing procurement processes periodically, with input from others across the organisation where appropriate. The supplier platform generates regular reports to track adherence to onboarding processes and monitor contracted spending.</p> <p>Key procurement metrics, including contracted spending, supplier payment performance, and the financial health of strategic suppliers, are reported to the board monthly. The procurement function is also subject to regular internal and external audits as part of Whistl's ISO accreditations, which helps identify areas for improvement.</p> <p>Procurement is represented in Whistl's regular risk forums, contributing to identifying and managing supply chain risks and gaining visibility of broader organisational risks that may indirectly affect procurement activities. This integrated approach supports continual improvement and risk mitigation across the supply chain.</p>
204-1	Proportion of spending on local suppliers	This is not currently recorded.
3-3	Management of material topic: Anti-corruption	<p>Whistl 2025 ESG Report, Business ethics, page 14 and Performance tables page 49.</p> <p>Whistl Annual Report 2024, page 30.</p>
205-1	Operations assessed for risks related to corruption	<p>We have not identified any significant corruption risks within our operations. Whistl operates solely in the UK, which is considered one of the least corrupt countries globally. As such, we do not assess corruption risk based on geographic location. Our approach is zero tolerance for all forms of corruption, and we do not differentiate between types.</p> <p>The main issue of public concern in the UK relates to trust in government institutions, particularly where organisations or individuals seek to gain undue access to public officials. Our interactions with government are limited to the following:</p> <ul style="list-style-type: none"> • Service provision through public tender processes for contracts with public authorities. • Regulatory information provision, primarily to Ofcom as part of its oversight of the postal sector. <p>Whistl is strictly non-political. We do not make political donations, support political parties or candidates, or engage in lobbying or political activity.</p>
205-2	Communication and training about anti-corruption policies and procedures	<p>Whistl 2025 ESG Report, Business ethics, page 14 and Sustainable supply chain, page 37.</p> <p>We do not disaggregate data by employee category or geography. As a UK-based business operating solely within one jurisdiction, these breakdowns are irrelevant for an issue where zero tolerance applies consistently.</p> <p>For suppliers, our expectations are clearly communicated through our Supplier Charter, which outlines our approach to ethical conduct, including anti-corruption. We include standard contractual clauses requiring compliance with all applicable laws and prohibiting corrupt practices.</p>

Disclosure		Reference
205-3	Confirmed incidents of corruption and actions taken	Whistl 2025 ESG Report, Performance table, page 49.
3-3	Management of material topic: Materials	Whistl 2025 ESG Report, Sustainable supply chain, page 37 and List of policies, page 50. There is a low inherent risk that Whistl could have a negative environmental impact through the selection of materials, the location from which they are sourced, or through inefficient use and disposal of resources. These risks are actively managed through established policies, procedures and procurement practices. Relevant frameworks include our Procurement Policy, ESG Policy and Environmental Policy.
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	Whistl 2025 ESG Report, Sustainability governance 12, GHG emissions and energy management, pages 36 and list of policies, page 50.
302-1	Energy consumption within the organisation	Whistl 2025 ESG Report, Carbon emissions and energy consumption, pages 36.
302-2	Energy consumption outside the organisation	Not applicable.
302-3	Energy intensity	72,222.74 kWh per £ million revenue.
302-4	Reduction of energy consumption	Whistl 2025 ESG Report, Carbon emissions and energy consumption, pages 36.
302-5	Reduction in energy requirements of products and services	Not applicable.
3-3	Management of material topic: Emissions	Whistl 2025 ESG Report, GHG emissions and energy management, page 30, and list of policies, page 50.
305-1	Direct (Scope 1) GHG emissions	Whistl 2025 ESG Report, Carbon emissions and energy consumption, page 36.
305-2	Energy indirect (Scope 2) GHG emissions	Whistl 2025 ESG Report, Carbon emissions and energy consumption, page 36.
305-3	Other indirect (Scope 3) GHG	Whistl 2025 ESG Report, Carbon emissions and energy consumption, page 36.
305-4	GHG Emissions intensity	<ul style="list-style-type: none"> • 106.83 tonnes CO₂e per £1 million revenue • 29.82 tonnes CO₂e per one million items handled • 51.81 tonnes CO₂e per employee
305-5	Reduction of GHG emissions	Whistl 2025 ESG Report, Carbon emissions and energy consumption, page 36.
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	Whistl 2025 ESG Report, Circular economy and waste management pages 38 and List of policies page 50.
306-1	Waste generation and significant waste-related impacts	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).
306-2	Management of significant waste-related impacts	Whistl 2025 ESG Report, Circular economy and waste management pages 38.
306-3	Waste generated	Whistl 2025 ESG Report, Circular economy and waste management page 38.
306-4	Waste diverted from disposal	Whistl 2025 ESG Report, Circular economy and waste management page 38.
306-5	Waste directed to disposal	Whistl 2025 ESG Report, Circular economy and waste management page 38.
3-3	Management of material topic: Supplier environmental assessment	Whistl 2025 ESG Report, Sustainable supply chain, page 37 and list of policies, page 50. There is a low inherent risk that Whistl could have a negative environmental impact by selecting suppliers for goods, services, or equipment, using inefficient materials and natural resources, or using poor waste management practices. Our ESG Policy, Procurement Policy, and associated procedures actively manage these risks. Environmental criteria are embedded in our procurement processes to ensure suppliers align with our sustainability objectives. This includes consideration of material efficiency, responsible sourcing and waste minimisation.
308-1	New suppliers that were screened using environmental criteria	Whistl 2025 ESG Report, Sustainable supply chain, page 37.
308-2	Negative environmental impacts in the supply chain and actions taken	Whistl 2025 ESG Report, Sustainable supply chain, page 37 and list of policies, page 50.
3-3	Management of material topic: Employment	Whistl 2025 ESG Report, Valuing our employees, page 16, Fair and decent work, page 20. Whistl Annual Report 2024 page 31.
401-1	New employee hires and employee turnover	Whistl 2025 ESG Report, Employee wellbeing, page 21. In 2025, Whistl reported a 97.8% retention rate.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Whistl 2025 ESG Report, Employee wellbeing, page 21. All full-time or part-time employees are entitled to the same core benefits. Temporary and fixed-term contractors are entitled to holiday only. There are no differences in benefit provision based on location. Core benefits include: <ul style="list-style-type: none"> • Annual leave enhanced with long service • Access to a prestige benefits and rewards portal • Long service rewards (financial and leave-based) • Health cash plan • Life assurance scheme • Employee Assistance Programme
401-3	Parental leave	For 2025: <ul style="list-style-type: none"> • 22 male employees went on paternity leave • 20 female employees went on maternity leave • 15 female employees returned from maternity leave that had commenced in 2024

Disclosure		Reference
3-3	Management of material topic: Occupational health and safety	<p>Whistl 2025 ESG Report, Health & Safety, pages 22, List of policies, page 50</p> <p>Health and safety is a priority across Whistl's operations and extends to the suppliers we engage. We operate a structured Health & Safety Management System, underpinned by our Health & Safety Policy, Risk Management Policy and Security Policy.</p> <p>We set annual health and safety targets, which are reviewed at least annually through our formal Management Review process and monitored throughout the year via relevant operational forums. A core principle of our Health & Safety Management System is continual improvement. Objectives are regularly reviewed, and opportunities to strengthen performance are identified and addressed.</p> <p>Our Risk Management Programme plays a central role in this approach. It draws on multiple inputs to assess risk across the group and supports informed decisions on updating policies, controls and processes to address current and emerging risks.</p> <p>We actively engage with both internal and external stakeholders on occupational health and safety matters. This includes:</p> <ul style="list-style-type: none"> • Regular SH&E Committee meetings, bringing together health and safety representatives, union members, management and compliance teams to review performance, risks and improvement opportunities. • Our annual MySay employee survey, which enables all employees to provide anonymous feedback on workplace issues, including health and safety. • Formal Management Reviews to assess the effectiveness of the Health & Safety Management System and agree actions where required. • Ongoing internal and external reporting to highlight trends, support decision-making, and target specific areas for training or intervention.
403-1	Health and Safety management system	Whistl 2025 ESG Report, Health and Safety, pages 22.
403-2	Hazard identification, risk assessment and incident investigation	<p>Whistl 2025 ESG Report, Health and Safety, pages 22.</p> <p>Whistl maintains a strategic Risk Management Programme to identify and assess risks across all departments and levels of the organisation. Risks are evaluated using a standardised methodology and reviewed regularly by the Risk Management Committee to support informed decisionmaking and ensure a consistent approach to risk mitigation.</p> <p>Risk assessments are carried out across all Whistl locations and may relate to resources, facilities, processes or people. These assessments are undertaken through a planned programme, including annual reviews, as well as ad hoc reviews triggered by incidents, emerging risks or operational changes. Major incidents prompt immediate reassessment. In addition to internal evaluations, internal and external audits are used to identify hazards and opportunities for improvement. All findings are formally documented, reviewed and agreed before actions are implemented.</p> <p>Employees are actively encouraged to report hazards or potentially hazardous situations through multiple channels. These include our centralised health and safety management platform (Symbiant), direct reporting to line managers and our dedicated whistleblowing line. Anonymous reporting is fully supported and is reinforced through elearning and visible promotion across all sites to ensure employees understand their rights and responsibilities.</p> <p>Employees who believe a work situation presents a risk to health or safety are empowered to remove themselves from the situation and report the issue immediately. Concerns can be raised with line managers, site SHE Executives or escalated directly to the Health and Safety Manager. This approach is embedded within our safety culture and reinforced through ongoing engagement and training.</p> <p>All workrelated incidents, including accidents and near misses, are investigated using a structured and consistent approach. This includes the SH&E Manual Part B3 Accident Investigation Checklist, standardised reporting forms for accidents, incidents and near misses, and a specific debrief process for road traffic collisions involving drivers. These tools support robust rootcause analysis and the implementation of effective corrective actions.</p>

Disclosure		Reference
403-3	Occupational health services	<p>Whistl 2025 ESG Report, Health and safety, pages 22, List of policies, page 50.</p> <p>Whistl is committed to providing a safe working environment and ensuring that all employees receive appropriate health and safety information, instruction, training and supervision in line with our Occupational Health and Safety Policy. This enables employees to carry out their work safely, without risk to themselves or others.</p> <p>We also require contractors working at our sites to be suitably competent for the activities they undertake. Employees are regularly reminded of their responsibility to work safely and not to take unnecessary risks that could compromise their own safety or that of others.</p> <p>Whistl actively promotes consultation and participation on health and safety matters. This includes regular engagement with employees and appointed safety and union representatives at our central operational locations, supporting shared understanding of health and safety responsibilities and encouraging continuous improvement across the organisation.</p>
403-4	Worker participation, consultation and communication on Occupational health and safety.	<p>Whistl 2025 ESG Report, Health and safety, pages 22-23, List of policies, page 50.</p> <p>Worker participation, consultation and communication on health and safety are embedded within Whistl's Health and Safety Management System Manual and formalised through our Health and Safety Policy. Together, these set out how employees are engaged on health and safety matters, both directly and through representative structures.</p> <p>A key forum for participation is our quarterly Safety, Health and Environment (SHE) Committee. These meetings bring together sitebased SHE representatives, union representatives, managers and members of the Risk Assurance and Compliance team. The Committee reviews health and safety performance, shares training and awareness on specific topics, identifies perceived and actual risks, and provides a structured mechanism for feedback and consultation.</p> <p>Employee input is also gathered through our annual MySay engagement survey and through routine dialogue between employees and their line managers. Collectively, these channels promote open communication, support continuous improvement, and help ensure strong alignment on health and safety priorities across the business.</p>
403-5	Worker training on occupational health and safety.	<p>Whistl 2025 ESG Report, Health and safety, pages 22-23.</p> <p>Health and safety training is delivered through a range of channels to ensure that employees are well-informed and equipped to work safely. All new employees receive health and safety training as part of their induction. This is supplemented by desk-based e-learning modules, activity-specific training, and risk-based training tailored to hazards, materials, or tasks.</p> <p>Health and safety training is also integrated into our wider Business Continuity and Crisis Management Programme, ensuring employees are prepared to respond appropriately in emergencies.</p> <p>All staff can access relevant training materials and documentation, including risk assessments, through our centralised document management platform, Symbiant. This ensures consistent access to up-to-date information and supports a proactive approach to health and safety across the organisation.</p>

Disclosure		Reference
403-6	Promotion of worker health	<p>Whistl 2025 ESG Report, Health and safety, pages 22-23, Employee wellbeing, page 21, List of policies, page 50.</p> <p>Worker health is promoted at Whistl through various policies and initiatives designed to support physical, mental and emotional well-being. Key policies that underpin our approach include the Drug and Alcohol Policy, Employee Wellbeing Policy, and Environmental and Thermal Comfort Policy.</p> <p>Access to medical and healthcare services is communicated through multiple channels, including the employee intranet, induction programme, and employee reward options promoted by Human Resources. In cases of injury, further support is provided through our insurance providers.</p> <p>Whistl also offers various voluntary health promotion benefits. These include access to the Employee Assistance Programme, 24/7 support via Lifeworks, and a range of financial well-being options such as the Life Assurance Scheme, Critical Illness Cover, Health Cash Plan, and Eyecare Vouchers.</p> <p>These services and benefits are promoted through internal communication channels, including the intranet, employee briefings, e-learning modules, and line managers, ensuring that all staff members know the support available.</p>
403-7	Business relationships directly link the prevention and mitigation of occupational health and safety impacts.	Whistl 2025 ESG Report, Health and safety, pages 22-23.
403-8	Workers covered by an occupational health and safety management system.	95.5% of sites are certified to ISO 45001 for Health and Safety Management.
403-9	Work-related injuries.	<p>Whistl 2025 ESG Report, Health and safety, page 22.</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.	Not tracked.

Disclosure		Reference
3-3	Management of material topic: Training and education	<p>Whistl 2025 ESG Report, Employee training and development, pages 24-27.</p> <p>At Whistl, we recognise that developing highquality people is critical to the longterm success of the business. Our Learning and Development Policy and Procedure sets out the responsibilities of individuals, line managers and the Learning and Development team in supporting the growth and development of all colleagues.</p> <p>The Learning and Development team plays a central role in enabling learning across the organisation. This includes supporting compliance with regulations and standards, promoting safe and healthy working practices, strengthening understanding of roles and the business, and developing the skills needed for the future. Our approach to training and education has no known negative impacts.</p> <p>We do not take a onesizefitsall approach to development. Rather than offering a fixed programme of courses, we work with individuals and their managers to identify tailored development solutions. These may include coaching, mentoring, peer learning, selfdirected reading, online learning or attendance at relevant workshops.</p> <p>In response to employee feedback, including insights from the MySay survey and Investors in People assessments, we launched the <i>People Management at Whistl</i> programme. This programme is mandatory for all existing people managers and forms part of the induction for newly appointed managers. Where appropriate, we also provide funding to support external training and professional qualifications.</p> <p>We monitor the effectiveness of our learning and development approach through a number of mechanisms. Our Management Capability Framework defines the skills, behaviours and responsibilities expected of people managers, supporting ongoing assessment of capability. In addition, our <i>My Appraisal</i> platform enables annual performance reviews and personal development planning.</p> <p>Communication on training and development is delivered through multiple channels, including our internal website (Marvin), email updates, line manager checkins and a learning and development bulletin introduced in 2024. Marvin content is displayed on screens across all sites and is accessible to all employees, including frontline colleagues such as warehouse operatives and drivers who may not have regular computer access.</p>
404-1	Average hours of training per year per employee	Whistl 2025 ESG Report, Employee training and development, pages 24-27. Gender and category are not tracked.
404-2	Programs for upgrading employee skills and transition assistance programs	Whistl 2025 ESG Report, Employee training and development, pages 24-27.
404-3	Percentage of employees receiving regular performance and career development reviews	55.1 % of the workforce receive regular performance and career development reviews. Our current data does not provide a more granular breakdown by gender or employee category.

Disclosure		Reference
3-3	Management of material topic: Diversity and equal opportunity	<p>Whistl 2025 ESG Report Equality, diversity, and inclusion, pages 16-19, List of policies, page 50.</p> <p>Whistl's approach to equality, diversity, and inclusion (EDI) is guided by our Equality, Diversity, and Inclusion Charter and supported by clear actions across the business. Our approach has no known negative impacts.</p> <p>Our commitment is to take ownership of EDI within our respective business areas and act as role models for inclusive behaviour. This includes:</p> <ul style="list-style-type: none"> • Featuring a regular EDI section in The Whistler, our internal monthly newsletter • Reviewing all new job descriptions through an EDI lens • Updating our Management Capability Framework to reflect wellbeing and inclusion principles • Hosting a dedicated EDI page on Marvin, our internal platform • Publishing an annual Inclusion Calendar <p>We track team diversity through our ESG stat book and gather feedback from employees via surveys, direct communications, and email. EDI communication is delivered through Marvin, The Whistler, internal emails, and on-site engagement activities.</p>
405-1	Diversity of governance bodies and employees	Whistl 2025 ESG Report, About Whistl page 4.
405-2	The ratio of basic salary and remuneration of women to men	Whistl 2025 ESG Report, Progressing ethnic parity page 16.
3-3	Management of material topic: Forced or compulsory labour	<p>Whistl 2025 ESG Report, Human rights and modern slavery, page 14, List of policies, page 50.</p> <p>Whistl has no known instances of forced or compulsory labour within its operations or supply chain. We take our responsibilities under the Modern Slavery Act 2015 seriously and manage this risk through policy, governance and operational controls. Our approach is set out in our Modern-Day Slavery Policy and our annual Anti-Slavery and Human Trafficking Statement. All employees undergo right-to-work checks using 'Rightcheck', a digital platform that ensures compliance and reduces our exposure to modern slavery risks within our workforce.</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 partner with Agency suppliers across all our sites/offices who supply us with 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 will then investigate.</p>
3-3	Management of material topic: Local communities	<p>Whistl 2025 ESG Report, Supporting our communities, pages 28-29.</p> <p>While we do not have a formal strategy or policy, we provide Charity Guidance and a Champion Form to support teams in organising their activities. This guidance outlines best practices and helps ensure consistency in how sites engage with their chosen charities.</p> <p>We are transparent about the outcomes of our community-giving efforts, including the amounts raised, and share updates internally and externally as part of our wider ESG communications.</p> <p>There are no known negative impacts associated with this activity.</p>

Disclosure		Reference	
413-1	Operations with local community engagement, impact assessments, and development programmes	Voluntary Contributions Raised by Employees	£10,144.04
		Voluntary Contributions raised by Whistl	£9,044.80
		Total Contributions	£19,158.84
		Those who have raised money are the sites that have been engaged with the local charities' initiatives.	
413-2	Operations with significant actual and potential negative impacts on local communities	We have no evidence to suggest that our operations significantly negatively impact 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	Whistl 2025 ESG Report, Sustainability governance, page 12, Sustainable supply chain, page 37, and List of policies, page 50.	
414-1	New suppliers that were screened using social criteria	Through the Whistl onboarding process, every supplier is assessed to determine whether they meet specific criteria such as adherence to legislation, including modern slavery, human rights, anti-bribery, and corruption. 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 provided.	
414-2	Negative social impacts in the supply chain and actions taken	Whistl 2025 ESG Report, Sustainable supply chain page 37.	

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, 2024 – December 31, 2024. 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 ₂ -e).	Whistl 2025 ESG Report, Carbon emissions and energy consumption, page 36.
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 2025 ESG Report, Carbon emissions and energy consumption, page 36.
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 2025 ESG Report, Carbon emissions and energy consumption, page 36.
TR-AF-120a.1 Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , and (3) particulate matter (PM ₁₀).	1) This is not currently measured. 2) Not applicable. 3) This is not currently measured.
TR-AF-310a.1 Percentage of drivers classified as independent contractors.	Nil.

Disclosure	Reference								
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"> <tr> <td>Total fatalities</td> <td>0</td> </tr> <tr> <td>Total incidents</td> <td>768</td> </tr> <tr> <td>Accident Severity Rate (ASR)</td> <td>17.3</td> </tr> <tr> <td>Accident Frequency Rate (AFR)</td> <td>4.8</td> </tr> </table> Whistl 2025 ESG report, Health and safety, pages 22 Procedures for assessing and mitigating hazards and risk levels are detailed in sections GRI 403-1 through 403-7.	Total fatalities	0	Total incidents	768	Accident Severity Rate (ASR)	17.3	Accident Frequency Rate (AFR)	4.8
Total fatalities	0								
Total incidents	768								
Accident Severity Rate (ASR)	17.3								
Accident Frequency Rate (AFR)	4.8								
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 ₂ -e per ton-kilometre).	This information is not currently available as the total KM travelled is unknown for our third-party carriers.								
TR-AF-540a.1. Description of implementation and outcomes of a Safety Management System (discussion and analysis).	Whistl 2025 ESG report, Health and safety, pages 22.								
TR-AF-540a.2. Number of aviation accidents (#).	Not applicable.								

Road Transportation

Disclosure	Reference						
TR-RO-110a.3 (1) Total fuel consumed, (2) percentage natural gas and (3) percentage renewable (Gigajoules (GJ), Percentage (%)).	Whistl 2025 ESG Report, Carbon emissions and energy consumption, page 36. (1) 221, 040 GJ. (2) 1.90% natural gas (3) n/d						
TR-RO-320a.2. (1) Voluntary and (2) involuntary turnover rate for all employees (rate).	<table border="1"> <tr> <td>Employee turnover %</td> <td>6.7%</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 %	6.7%	Planned employee turnover %	n/d	Unplanned employee turnover %	n/d
Employee turnover %	6.7%						
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).	Whistl 2025 ESG report, Health and safety, pages 22.						
TR-RO-540a.1. Number of road accidents and incidents (#).	Number of insurance reportable incidents for 2025: a. 135 Group b. 120 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.						