2024 ESG Report GRI and SASB Content Indices

03 July 2025

GRI Content Index

We have reported with reference to the GRI Universal Standards 2021 for the period 01 January 2024 – 31 December 2024. 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, Cross-border solutions, Doordrop media and Product sampling services. Our dedicated team of 1,795 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 2024 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, Cross-border solutions, Doordrop media, Product sampling and Group. Whistl 2024 ESG Report, About Whistl, page 4. The complete subsidiary list is in the 2023 Annual Report (page 69).
2-3	Reporting period and frequency of sustainability reporting	Whistl 2024 ESG Report, About this report, page 48. 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 2024 – 31 December 2024. Our ESG report publication date: 09/07/2025. Our 2023 ARA was published in July 2024, and our 2024 information will be published at a similar time in 2025. Due to the time lapse between our publication dates, we have referenced our 2023 ARA across this GRI index where information will not differ between 2023 and 2024. 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.
2-4	Restatements of information	Not applicable.
2-5	External assurance	Not applicable, we have not externally assured information disclosed within our 2024 ESG Report. Whistl uses Ernst & Young LLP as our independent financial auditor. Ernst & Young LLP, R + 2 Blagrave Street, Reading, Berkshire, RG1 1AZ.
2-6	Activities, value chain and other business relationships	Whistl Consolidated Limited is active within the logistics sector. Whistl 2024 ESG Report, About Whistl, page 4. Whistl Annual Report 2023, pages 5-7.

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Disclosure		Reference
2-7	Employees	Whistl 2024 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><tr><td>**Employees (Headcount at year-end)**</td><td>**1,795**</td></tr><tr><td>Thereof hourly workers and salaried employees</td><td>1,790</td></tr><tr><td>Apprentices and trainees[1]</td><td>5</td></tr><tr><td>**Full-time equivalents (FTE at year-end)**</td><td>1,757</td></tr><tr><td>**Temporary agency workers with internal reporting lines**</td><td>476</td></tr><tr><td>**Share of part-time employees (headcount at year-end)**</td><td>Not disclosed</td></tr></table>
		Further breakdowns by region are not provided.
2-8	Workers who are not employees	Not applicable.
2-9	Governance structure and composition	ESG Governance Structure: Whistl 2024 ESG Report, Sustainability governance page 13.
		Corporate Governance Structure: Whistl Annual Report 2023, pages 36-41.
		https://www.whistl.co.uk/leadership-team
2-10	Nomination and selection of the highest governance body	Whistl Annual Report 2023, page 37.
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 2024 ESG Report, Sustainability governance page 9.
		Whistl Annual Report 2023, pages 40-41.
2-13	Delegation of responsibility for managing impacts	Whistl 2024 ESG Report, Sustainability governance, page 13.
		2024, Whistl Annual Report 2023, pages 40-41.
2-14	Role of the highest governance body in sustainability reporting	Whistl 2024 ESG Report, Sustainability governance, page 13.
2-15	Conflicts of interest	Whistl 2024 ESG Report, List of policies, page 48.
		Whistl Annual Report 2023, page 37.
2-16	Communication of critical concerns	Whistl Annual Report 2023 page 34.
2-17	Collective knowledge of the highest governance body	Whistl, 2024, ESG Report, ESG training roll-out, page 24.
2-18	Evaluation of the highest governance body's performance	Whistl Annual Report 2023 page 41.
2-19	Remuneration policies	Whistl Annual Report 2023 page 41.
2-20	Process to determine remuneration	Whistl Annual Report 2023 page 41.
2-21	Annual total compensation ratio	Not disclosed.

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Disclosure		Reference
2-22	Statement on sustainable development strategy	Whistl 2024 ESG Report, Welcome from our Executive Chairman, page 3.
2-23	Policy commitments	Whistl 2024 ESG Report, List of policies, page 48.
2-24	Embedding policy commitments	Whistl 2024 ESG Report, Roles and responsibilities, page 13.
2-25	Processes to remediate negative impacts	Whistl 2024 ESG Report, List of policies, page 48.
2-26	Mechanisms for seeking advice and raising concerns	Whistl 2024 ESG Report, Whistleblowing, page 14.
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 2024 ESG Report, Memberships, associations, pages 45-46. Whistl Annual Report 2023 page 31.
2-29	Approach to stakeholder engagement	Whistle 2024 ESG Report, value chain and stakeholder engagement, page 12, Fair and decent work, pages 19-20, Sustainable supply chain, page 36. Whistl Annual Report 2023 pages 41-43.
2-30	Collective bargaining agreements	Whistl Annual Report 2023 page 14. |Collective bargaining agreements: % of workforce across all DSA locations who are covered by formal collective agreements concerning working conditions|23%
% total workforce across all DSA locations covered by formally elected employee representatives.	20%	
3-1	Process to determine material topics	Whistl 2024 ESG Report, Materiality assessment, pages 9.
3-2	List of material topics	Whistl 2024 ESG Report, Materiality assessment, page 9.
3-3	Management of material topic: Economic performance	Whistl 2023 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 2023, pages 8-11.
201-2	Financial implications and other risks and opportunities due to climate change	Whistl 2024 ESG Report, Task Force on Climate-related Disclosures (TCFD), pages 39-44.
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.

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Disclosure		Reference
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.
3-3	Management of material topic: Procurement practices	Whistl 2024 ESG Report, Business ethics, page 14 and Sustainable supply chain, page 36.
		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.
		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.
		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.
		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.
		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.
204-1	Proportion of spending on local suppliers	This is not currently recorded.
3-3	Management of material topic: Anti-corruption	Whistl 2024 ESG Report, Business ethics, page 14 and Performance tables page 47.
		Whistl Annual Report 2023, page 34.
205-1	Operations assessed for risks related to corruption	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.
		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:
		• **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.
		Whistl is strictly non-political. We do not make political donations, support political parties or candidates, or engage in lobbying or political activity.

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Disclosure		Reference
205-2	Communication and training about anti-corruption policies and procedures	Whistl 2024 ESG Report, Business ethics, page 14 and Sustainable supply chain, page 36. 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. 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.
205-3	Confirmed incidents of corruption and actions taken	Whistl 2024 ESG Report, Performance table, page 47.
3-3	Management of material topic: Materials	Whistl 2024 ESG Report, Sustainable supply chain, page 36 and List of policies, page 48. 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. We also recognise the specific environmental impacts of packaging used in our operations and the waste generated across our processes. In response, we have identified opportunities to improve recycling rates and enhance the recyclability of packaging and labelling. These areas will be explored further in 2025 as part of our efforts to reduce our overall environmental footprint and improve sustainable procurement outcomes.
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 2024 ESG Report, Sustainability governance 13, GHG emissions and energy management, pages 30-35 and list of policies, page 48.
302-1	Energy consumption within the organisation	Whistl 2024 ESG Report, Carbon emissions and energy consumption, pages 30-35.
302-2	Energy consumption outside the organisation	Not applicable.
302-3	Energy intensity	79,802.88 kWh per £ million revenue.
302-4	Reduction of energy consumption	Whistl 2024 ESG Report, Carbon emissions and energy consumption, pages 30-35.
302-5	Reduction in energy requirements of products and services	Not applicable.
3-3	Management of material topic: Emissions	Whistl 2024 ESG Report, GHG emissions and energy management, pages 30-35, and list of policies, page 48.
305-1	Direct (Scope 1) GHG emissions	Whistl 2024 ESG Report, Carbon emissions and energy consumption, page 35.
305-2	Energy indirect (Scope 2) GHG emissions	Whistl 2024 ESG Report, Carbon emissions and energy consumption, page 35.

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Disclosure		Reference
305-3	Other indirect (Scope 3) GHG	Whistl 2024 ESG Report, Carbon emissions and energy consumption, page 35.
305-4	GHG Emissions intensity	• 121.45 tonnes CO_2e per £1 million revenue • 28.60 tonnes CO_2e per one million items handled • 52.79 tonnes CO_2e per employee
305-5	Reduction of GHG emissions	Whistl 2024 ESG Report, Carbon emissions and energy consumption, page 35.
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.
3-3	Management of material topic: Waste	Whistl 2024 ESG Report, Circular economy and waste management pages 37-38 and List of policies page 48.
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 2024 ESG Report, Circular economy and waste management pages 37-38.
306-3	Waste generated	Whistl 2024 ESG Report, Circular economy and waste management pages 37-38.
306-4	Waste diverted from disposal	Whistl 2024 ESG Report, Circular economy and waste management pages 37-38.
306-5	Waste directed to disposal	Whistl 2024 ESG Report, Circular economy and waste management pages 37-38.
3-3	Management of material topic: Supplier environmental assessment	Whistl 2024 ESG Report, Sustainable supply chain, page 36 and list of policies, page 48. 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. We are also engaging in ongoing discussions around the end-of-life treatment of materials and how this can be better factored into supplier selection. This reflects our broader commitment to reducing environmental impact across the full lifecycle of the goods and services we procure.
308-1	New suppliers that were screened using environmental criteria	Whistl 2024 ESG Report, Sustainable supply chain, page 36.
308-2	Negative environmental impacts in the supply chain and actions taken	Whistl 2024 ESG Report, Sustainable supply chain, page 36 and list of policies, page 48.
3-3	Management of material topic: Employment	Whist 2024 ESG Report, Valuing our employees, page 15, Fair and decent work, page 19. Whistl Annual Report 2023 page 35.

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Disclosure		Reference
401-1	New employee hires and employee turnover	Whistl 2024 ESG Report, Employee wellbeing, page 21. In 2024, Whistl reported a 98% retention rate among 88 non-frontline employees.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Whistl 2024 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: • 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 2024: • 26 male employees went on paternity leave • 16 female employees went on maternity leave • 20 female employees returned from maternity leave that had commenced in 2023
3-3	Management of material topic: Occupational health and safety	Whist 2024 ESG Report, Occupational health and safety, page 22, List of policies, page 48. Occupational Health and Safety (OHS) management is a priority across Whistl's operations and extends to the suppliers we engage. We operate a structured OHS Management System supported by our OHS Policy, Risk Management Policy, and Security Policy. We set annual targets across various health and safety metrics, which are reviewed at least annually through our formal Management Review process. Performance is also discussed regularly in other relevant forums throughout the year. A core aim of our OHS Management System is continual improvement. Objectives are routinely reviewed, and opportunities are identified to strengthen performance where possible. Our Risk Management Programme plays a key role in supporting this. It draws on various inputs to assess risk levels across the group and supports informed decisions about updating policies and processes to address potential or emerging risks. We actively engage with internal and external stakeholders on occupational health and safety matters. This includes: • **Regular SH&E Committee meetings**, which bring together health and safety representatives, union members, management and compliance teams to discuss performance, risks and opportunities for improvement. • **Our annual *MySay* employee survey** allows all staff to provide anonymised feedback on workplace issues, including health and safety. • **Management Reviews**, which assess the effectiveness of the OHS Management System and drive appropriate actions. • **Ongoing reporting** is shared with internal and external stakeholders to highlight trends, support decision-making and target specific areas for training or intervention.
403-1	Occupational health and safety management system	Whist 2024 ESG Report, Occupational health and safety, page 22.

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Disclosure		Reference
403-2	Hazard identification, risk assessment and incident investigation	Whist 2024 ESG Report, Occupational health and safety, page 22.
		Whistl maintains a strategic Risk Management Programme designed to identify and assess risks across all departments and levels of the organisation. Risks are evaluated using a standardised methodology and are reviewed regularly by the Risk Management Committee to support informed decision-making and promote a consistent approach to risk mitigation.
		Risk assessments at all Whistl locations may focus on resources, facilities, processes or people. These assessments are conducted as part of a scheduled programme, such as annual reviews or ad hoc reviews, in response to specific triggers. This includes incidents, emerging risks or operational changes. Major incidents will also prompt immediate reassessment. In addition to internal evaluations, internal and external audits are used to help identify hazards and opportunities for improvement. All findings are formally documented, reviewed and discussed before taking any actions.
		Workers are encouraged to report hazards or potentially hazardous situations through various channels. These include our centralised health and safety management platform, Symbiant, direct reporting to line managers, and our dedicated whistleblowing line. We recognise that some individuals may wish to report concerns anonymously, and we fully support this option. It is highlighted during e-learning training and promoted visibly across all sites to ensure employees know their rights and responsibilities.
		Employees who believe a work situation presents a risk of injury or ill health are empowered to remove themselves from the problem and report the issue immediately. They can do this by informing their line manager, contacting the site SHE Executive, or escalating concerns directly to the Health and Safety Manager. This process is embedded in our safety culture and reinforced through ongoing engagement and training.
		Work-related incidents, including accidents and near misses, are investigated using a structured approach. This includes the SH&E Manual Part B3 Checklist for Accident Investigation, a standardised reporting form for all accidents, incidents and near misses, and a specific debrief form for road traffic collisions involving drivers. These tools help ensure consistent investigations, identify root causes, and implement practical corrective actions.
403-3	Occupational health services	Whist 2024 ESG Report, Occupational health and safety, page 22, List of policies, page 48.
		Whistl is committed to maintaining a safe working environment by ensuring all employees receive appropriate health and safety information, instruction, training and supervision in line with our Occupational Health and Safety Policy. This helps ensure that individuals can carry out their work without posing a risk to themselves or others.
		We also require that any contractors engaged in activities at our sites are suitably competent for their tasks. Employees are regularly reminded not to take unnecessary risks that could endanger their safety or that of others.
		We actively promote consultation and participation in health and safety matters. This includes engagement with employees and designated safety and union representatives at each of our central operational locations, helping to ensure that safety considerations are understood, shared and acted upon across the organisation.

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Disclosure		Reference
403-4	Worker participation, consultation and communication on Occupational health and safety.	Whistl 2024 ESG Report, Occupational health and safety, page 22, List of policies, page 48.

Worker participation, consultation and communication on occupational health and safety are embedded within Whistl's Occupational Health and Safety Management System Manual and formalised in our OHS Policy. These documents set out how we engage employees in health and safety matters directly and through representative forums.

A key mechanism for participation is our quarterly Safety, Health and Environment (SHE) Committee meetings. These bring together SHE representatives from each site, union representatives, managers and Risk Assurance and Compliance team members. These meetings aim to review and discuss OHS performance, share training and awareness on specific topics, identify and examine both perceived and actual risks, and provide a structured forum for feedback and consultation.

In addition to the SHE Committee, we gather input through our annual MySay employee engagement survey and everyday dialogue between employees and their line managers. Together, these channels support open communication, continuous improvement, and strong alignment on health and safety priorities across the business. |
| 403-5 | Worker training on occupational health and safety. | Whist 2024 ESG Report, Occupational health and safety, page 22.

Occupational 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.

Occupational 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.

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. |
| 403-6 | Promotion of worker health | Whist 2024 ESG Report, Occupational health and safety, page 22, Employee wellbeing, page 21, List of policies, page 48.

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.

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.

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.

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. |
| 403-7 | Business relationships directly link the prevention and mitigation of occupational health and safety impacts. | Whist 2024 ESG Report, Occupational health and safety, page 22. |

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Disclosure		Reference
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.	Whist 2024 ESG Report, Occupational health and safety, page 22. Procedures for assessing and mitigating hazards and risk levels are detailed in sections 403-1 through 403-7.
403-10	Work-related ill health.	Not tracked.
3-3	Management of material topic: Training and education	Whistl 2024 ESG Report, Employee training and development, pages 24-25. At Whistl, we recognise that developing high-quality people is essential to our business's continued success. Our Learning and Development Policy and Procedure outlines the responsibilities of individuals, line managers, and the Learning and Development team in supporting the growth of all colleagues. The Learning and Development team plays a key role in enabling learning across the organisation—whether that's ensuring compliance with regulations and standards, helping staff stay safe and healthy, deepening understanding of their roles and the business, or developing future skills. Our approach to training and education has no known negative impacts. We do not take a one-size-fits-all approach to personal development. Instead of offering a fixed calendar of training events or courses, we work with individuals and their managers to identify development solutions tailored to their needs. This might involve coaching, mentoring, peer learning, reading, online learning, or attending workshops. Actions taken in response to employee feedback, including from the *MySay* survey and our Investors in People assessments, include launching our People Management at *Whistl* programme. This programme is mandatory for all existing people managers and is incorporated into the induction for newly appointed managers. In addition, we provide funding for external training and professional qualifications where appropriate. We track the effectiveness of our training approach through several mechanisms. The *Management Capability Framework* defines the skills, behaviours and responsibilities expected of people managers, enabling us to assess and monitor capability. Our *My Appraisal* platform provides an online tool for managing performance and personal development planning annually. Communication around training and development is delivered through a range of channels. These include our internal website, Marvin, email updates, line manager check-ins, and a new learning and development bulletin introduced in February 2024. Marvin's communications are displayed on screens across all sites. They are accessible to all employees, including frontline colleagues such as warehouse operatives and drivers who may not have regular computer access.
404-1	Average hours of training per year per employee	Whistl 2024 ESG Report, Employee training and development, pages 24-25. Gender and category are not tracked.
404-2	Programs for upgrading employee skills and transition assistance programs	Whistl 2024 ESG Report, Employee training and development, pages 24-25.
404-3	Percentage of employees receiving regular performance and career development reviews	54.3 % 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.

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Disclosure		Reference
3-3	Management of material topic: Diversity and equal opportunity	Whistl 2024 ESG Report Equality, diversity, and inclusion, pages 15-17, List of policies, page 48. 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. Our commitment is to take ownership of EDI within our respective business areas and act as role models for inclusive behaviour. This includes: • 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 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.
405-1	Diversity of governance bodies and employees	Whistl 2024 ESG Report, About Whistl page 4.
405-2	The ratio of basic salary and remuneration of women to men	Whistl 2024 ESG Report, Progressing ethnic parity page 17.
3-3	Management of material topic: Forced or compulsory labour	Whistl 2024 ESG Report, Human rights and modern slavery, page 14, List of policies, page 48. 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.
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	We follow the 'Rightcheck' process noted above to reduce our exposure to modern slavery in our workforce. 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. 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.
3-3	Management of material topic: Local communities	Whistl 2024 ESG Report, Supporting our communities, page 28. 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. 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. There are no known negative impacts associated with this activity.

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Disclosure		Reference	
413-1	Operations with local community engagement, impact assessments, and development programmes	Voluntary Contributions Raised by Employees	£5,868.81
		Voluntary Contributions raised by Whistl	£6,136.27
		Total Contributions	£12,272.54
		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 2024 ESG Report, Sustainability governance, page 13, Sustainable supply chain, page 36, and List of policies, page 48.	
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 2024 ESG Report, Sustainable supply chain page 36.	

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 2024 ESG Report, Carbon emissions and energy consumption, page 35.
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 2024 ESG Report, Carbon emissions and energy consumption, page 35.
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 2024 ESG Report, Carbon emissions and energy consumption, page 35.
TR-AF-120a.1 Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx , and (3) particulate matter (PM10)	1) This is not currently measured. 2) Not applicable. 3) This is not currently measured.

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Disclosure	Reference
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: 	Total fatalities	0
Total incidents	515
Accident Severity Rate (ASR)	15.4
Accident Frequency Rate (AFR)	3.2 | Whistl 2024 ESG report, Occupational health and safety, page 22. Procedures for assessing and mitigating hazards and risk levels are detailed in sections GRI 403-1 through 403-7.
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 2024 ESG report, Occupational health and safety, page 22.
TR-AF-540a.2. Number of aviation accidents (#).	Not applicable.

TR-RO-110a.3
 	
(1) Total fuel consumed, (2) percentage natural gas and (3) percentage renewable (Gigajoules (GJ), Percentage (%).
	Whistl 2024 ESG Report, Carbon emissions and energy consumption, page 35.
	
	    (1) 214,722.06 GJ.
	    (2) 2.39% natural gas
	    (3) 1.16% renewable (HVO fuel consumption)

TR-RO-320a.2. (1) Voluntary and (2) involuntary turnover rate for all employees (rate).		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).	Whistl 2024 ESG report, Occupational health and safety, page 22.

TR-RO-540a.1.
 	
Number of road accidents and incidents (#).
	Number of insurance reportable incidents for 2024:
	    a. 157 Group
	    b. 119 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.

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