

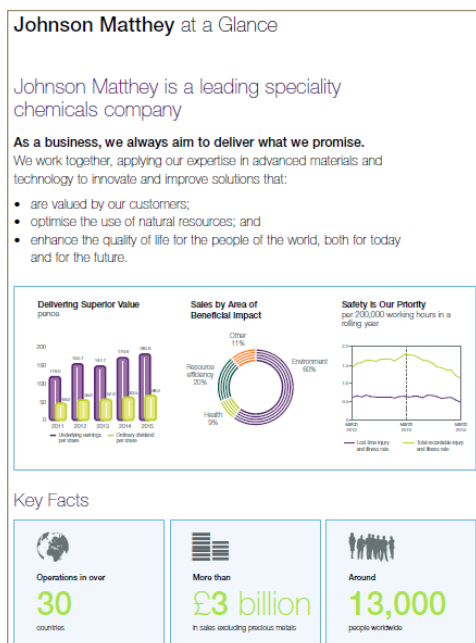
Good practices in sustainability reporting

*Building
Public Trust
Awards*

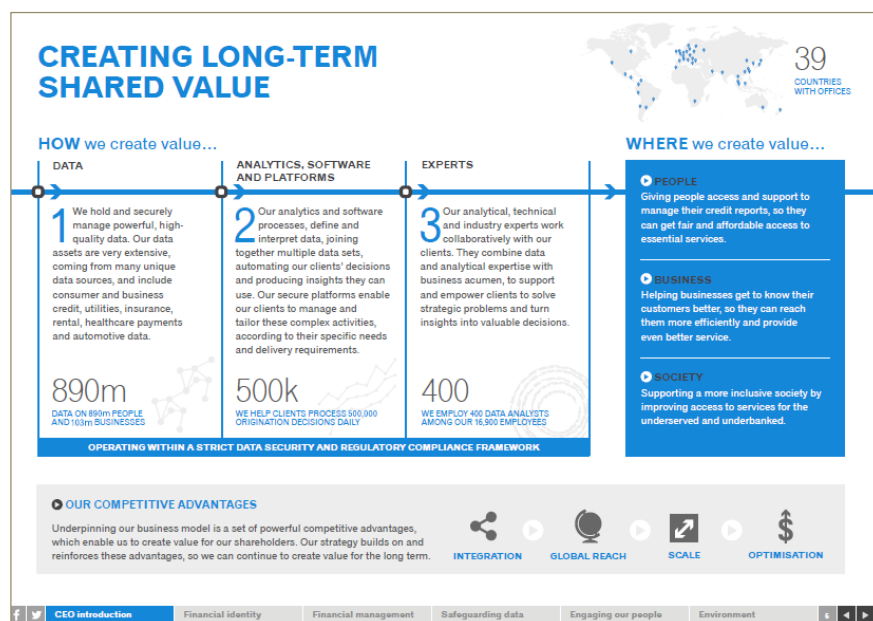
December 2015

Tip no.1: Organisation overview

Private sector



Johnson Matthey, Annual Report 2015, p2



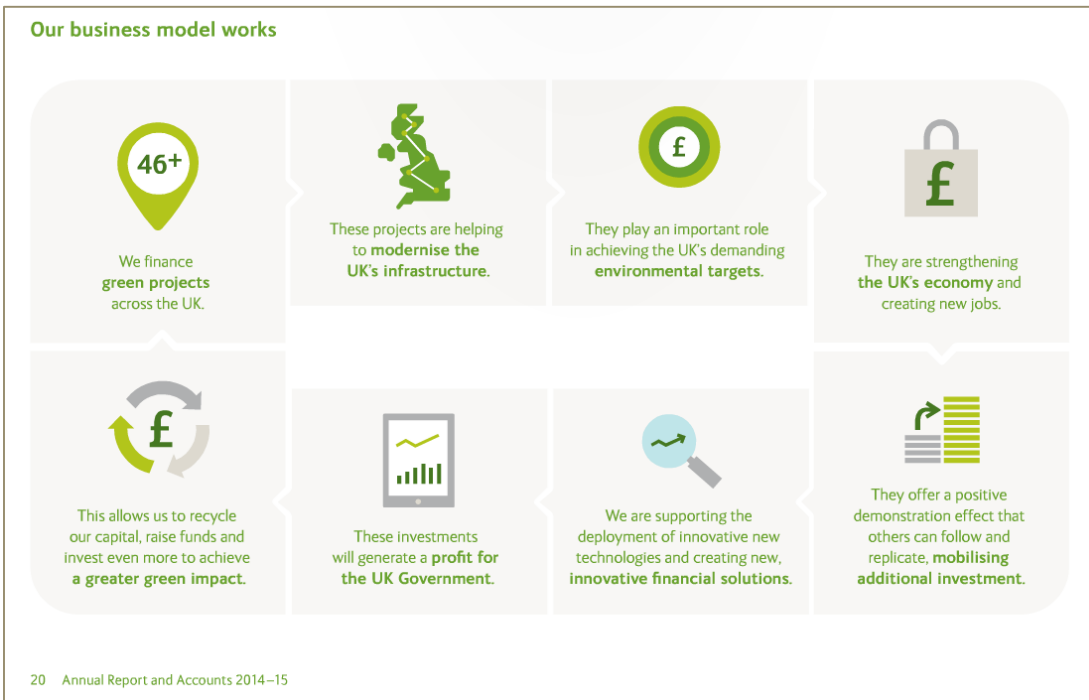
Experian, CR Report 2015, p5

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

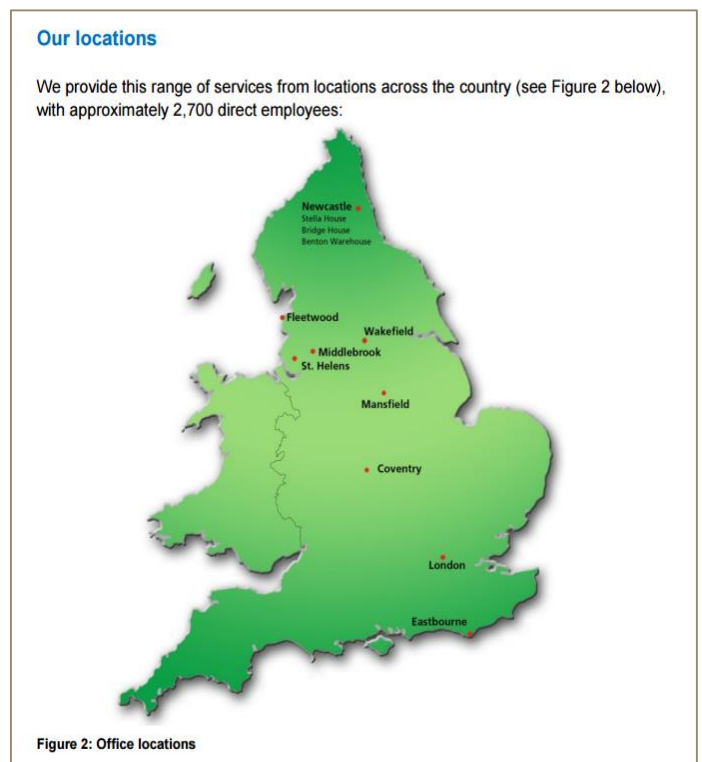
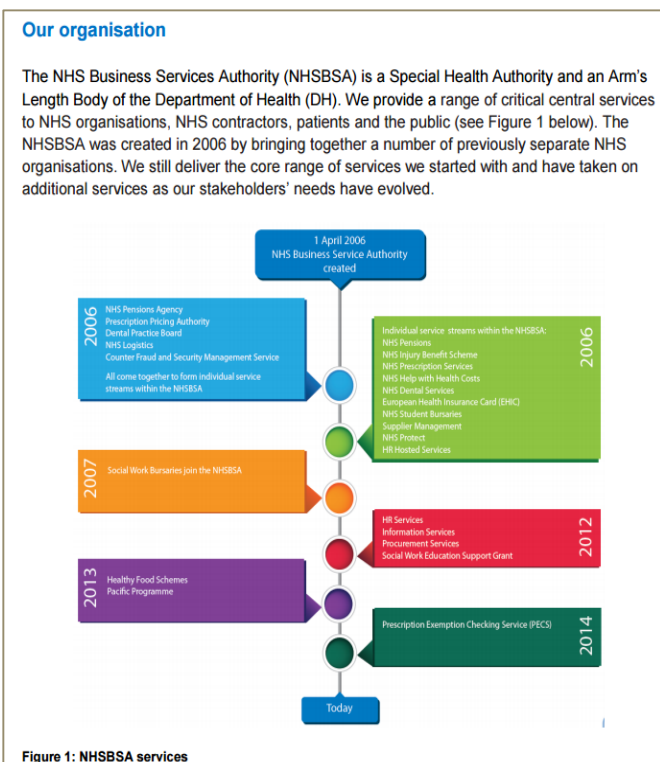
PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

Tip no.1: Organisation overview

Public sector



Green Investment Bank, Annual Report 2014-2015, p20

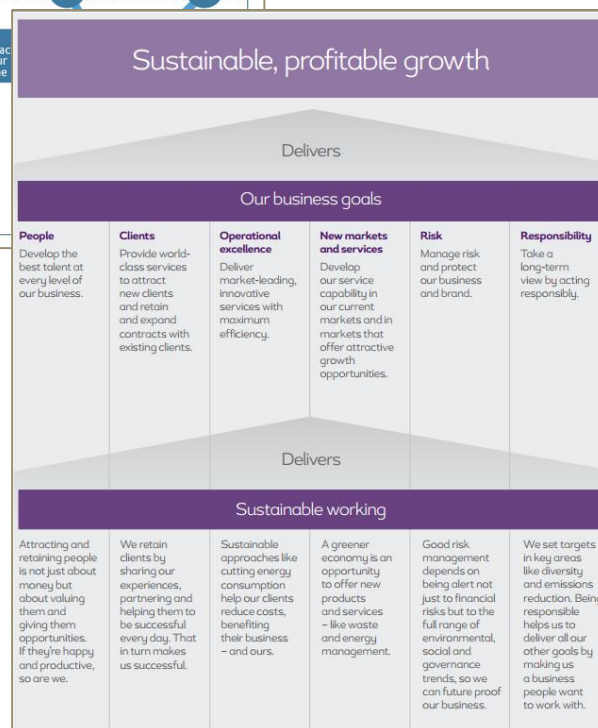
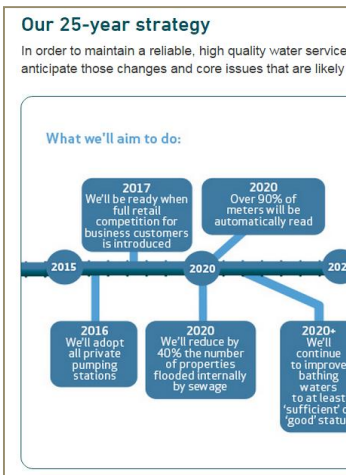
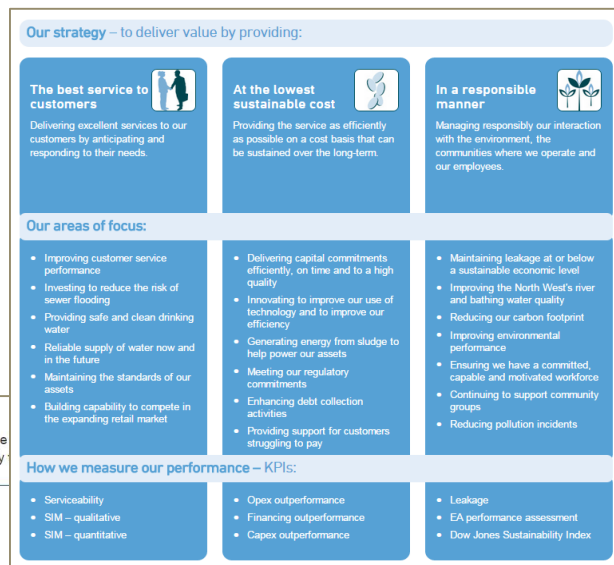


NHS Business Services Authority, SHE Annual Report 2014-15, p3

Tip no.2: Strategy

Private sector

United Utilities, Annual Report 2014, p10,12



Mitie, Sustainability Report 2015, p2

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

Tip no.2: Strategy

Public sector

THE SUSTAINABLE HEALTHCARE JOURNEY

"We believe that all healthcare organisations should aspire to delivering care in a way that eliminates harmful environmental impacts and puts sustainability at the heart of the business model"

Paula Head, Chief Executive

Welcome to the Sussex Community NHS Trust sustainable healthcare strategy – "Care Without Carbon".

The following document establishes a set of principles and targeted interventions aimed at addressing one of our Trust's core strategic objectives, which is to be a **strong sustainable business, grounded in our communities and led by excellent staff**. Reflecting our vision of excellent care in the heart of the community, our top priority is to provide high quality health and care services and help drive transformation across the wider health system in order to rise to the challenge of the future. This strategy is how we do this.

The scale and urgency of the climate change challenge in the public sector means that large organisations

NHS must act swiftly and decisively to create a business that is fit for purpose, both now and for the future. At a national level, the NHS is making great progress in responding to these challenges through the work of the NHS Sustainable Development Unit. Across the country, individual NHS Trusts are taking up the challenge through their own strategies and action plans.

Our Trust's vision and response to addressing climate change is defined by this strategy. We have called it Care Without Carbon, because this is the

Sussex Community Trust, Care Without Carbon Report 2014, p2

Corporate Strategies

We have a number of corporate strategies/initiatives that cut across performance subject areas. Specific actions are reported in the relevant chapters, but an overview is given below:

Climate Adaptation

The council is focussing on building resilience into the organisation for a range of acute shocks e.g. extreme weather events and longer-term stresses e.g. climate change, influencing long-term visions and everyday council operations:

1. **Bristol's membership of the Rockefeller Foundation's 100 Resilient Cities global network.** Following our successful bid last year, the 100RC funded post holder of Strategic Resilience Officer will bring together stakeholders within the council, across the city and from further afield to produce Bristol's Resilience Plan covering areas such as climate change, food security, resource scarcity and energy security.

2. **Implementation of planning policies** set out in Bristol's Local Plan (BCS 13-16 covering climate change, sustainable energy, sustainable design and construction, flood risk management) to build the resilience of the city's built environment and infrastructure to climate risks, particularly flooding.
3. **Strategy development** including influencing Bristol's Local Flood Risk Management Strategy, Bristol's Care Home Commissioning Strategy and ongoing plans for the Temple Quarter Enterprise Zone (TQEZ).
4. **Key decision-making** including completing Eco-Impact Assessments which require evidence of how projects and policies help build Bristol's resilience to climate change.
5. **Exploring ways of better targeting action to localities** and to those in communities most at risk of climate change, including participation in Core Cities Vulnerability Mapping project and targeted work with flood risk businesses and communities.
6. **Assessment of council procurement contracts** including measures to protect vulnerable people and extreme weather provision.
7. **Supporting the Bristol Green Capital Partnership**, including membership of the action groups which address many aspects of city resilience and climate adaptation e.g. Business, Resilience and New Economy Action Groups.
8. **Supporting research projects** being led by the academic community, through membership of local advisory groups e.g. RCUK Drought and Hydrocitizenship projects being led by the University of the West of England.
9. **Supporting the development of best practice guidance and case studies** e.g. Climate Ready's Under the Weather toolkit and Climate Ready's short-film on climate resilience.
10. **Membership of the UK Core Cities climate adaptation sub-group.**

Buildings

The council's Civil Protection Team deployed a temporary flood barrier during 2014 to protect homes and businesses from tidal surges along the River Avon. Activities have included letter drops with advice on flood protection measures and offering a tidal surge text alert scheme.

Bristol City Council, Environmental Statement 2013-14, p8

Tip no.3: KPIs and targets

Private sector

Group April – December 2014 performance against targets										
Disclosure	Indicator	Apr – Dec 2013		Apr – Dec 2014		% Change	Performance Against Target			
		Unit	tCO ₂ e	Unit	tCO ₂ e		Target	Actual	Apr – Dec 2014 Target	
Carbon footprint (tCO ₂ e)	Total Group carbon footprint	20,340	0.262	20,001	0.256	-1.66%	↓	5%	↓	5.54%
	per m ²	5.42		5.12		-5.54%				tCO ₂ e per FTE
	per FTE	26.20		20.55		-21.58%	↓	5%	↓	21.58%
	per £m Revenue	814		635		-21.93%	↓	5%	↓	tCO ₂ e per £m Revenue
	Scope 1	16,736		15,862		-5.22%				
Scope 2	2,790		3,504		25.59%					
Data centre energy	Electricity (kWh)	22,382,213	9,865	21,987,869	9,684	-1.83%	↓	5%	↓	5.67%
	Natural gas (kWh)	864,174	159	632,447	116	-27.04%	↓	5%	↓	tCO ₂ e per m ²
	Diesel (litres)	30,912	83	43,008	115	38.55%	↓	5%	↓	21.76%
	Total tCO ₂ e	10,107		9,915		-1.90%	↓	5%	↓	tCO ₂ e per £m Revenue
	per m ²	1.09		1.03		-5.67%	↓	5%	↓	tCO ₂ e per £m Revenue
per £m Revenue	13.02		10.19		-21.76%					
Office space energy	Electricity (kWh)	13,290,393	4,603	13,297,055	4,630	0.59%	↓	5%	↓	6.94%
	Natural gas (kWh)	1,026,892	189	888,824	164	-13.23%	↓	5%	↓	tCO ₂ e per FTE
	LPG (kWh)	96,893	22	82,277	19	-15.08%				
	Diesel (kWh)	22,017	59	44,075	118	99.49%				
	TOTAL	14,436,195	4,873	14,312,231	4,931	1.18%				
	per FTE	1.44		1.34		-6.94%				
	Energy use from renewable sources	13%		22%						
Water (m ³)	Data Centre	25,946	9	27,194	9	4.82%	↓	5%	↓	34.90
	per m ²	2.81		2.83		0.83%	↓	5%	↓	m ³ per £m Revenue
	Office Space	40,776	14	27,271	9	-33.14%				
	per FTE	12		7		-38.46%				
TOTAL	66,725	23	54,468	19	-18.38%					
per £m Revenue	85.95		55.96		-34.90%					
Waste (tonnes)	Total Waste Produced	329	7.45	282	6.44	-14.29%	Zero Waste to Landfill	Zero Waste to Landfill*		
	Total Waste Recycled	291		261		-10.31%	90% Recycling Rate	92.5% Recycling Rate		
	Paper & Cardboard	52.7		44.3		-15.94%				
	Plastics	1.04		1.36		30.77%				
	Glass	13.3		16.6		24.81%				
	Mixed Recycling	200		174		-13.00%	↑ 10% UK Onsite Recycling	↑ 18.6% UK Onsite Recycling		
	Recycling %	88.45%		92.50%		4.58%				
										* Achieved on all sites except Rome where we are working with our suppliers for a solution.

Randgold, Sustainability Report, p4

2014 SUSTAINABILITY PERFORMANCE SUMMARY	
Focus	Key performance indicators
Economic development (see page 10)	Gold sales
	Payments to suppliers in countries of operation
	Total economic value distributed
	Total spend by community development committees
Community (see page 18)	Percentage of host country nationals in workforce
	Proportion of grievances resolved by 31 December
	Malaria incidence rate
	Amount of Voluntary Counselling and Testing (VCTs) for HIV
Human capital (see page 30)	Lost Time Injury Frequency Rate (LTIFR) at operational mines
	Number of workplace fatalities
	Number of mines certified to OHSAS 18001 standards
	Number of internationals replaced by trained nationals
Environment (see page 40)	Number of class 1 (major) or 2 (medium) environmental incidents
	Emission intensity
	Total water recycled
	Number of water discharge quality tests that do not conform with national or IFC standards
	Number of environmental or health incidents related to cyanide
ISO 14001 certification	
Develop site specific Biodiversity Action Plans (BAPs) for all our operations	

2012	2013	2014	Trend	Targets
\$1 318m ¹	\$1 267m ¹	\$1 435m ¹	✓	Our production target for 2015 is 1.20Moz – 1.26Moz
\$537m ¹	\$480m ¹	\$288m ¹	✓	Our target is for 80% of locally available items to be procured by mines
\$790m ¹	\$910m ¹	\$985m ¹	✓	Our target is to increase economic value distributed in line with production
\$0.83m ¹	\$1.62m ¹	\$2.65m ¹	✓	Our target is to increase health, education and economic development outcomes for communities
92%	86%	91%	✓	Our target is to maintain the number of nationals in our workforce above 80%
94%	99%	99%	✓	Our target is to resolve 100% of grievances registered through our grievance mechanism
62.0%	62.7%	49.9%	✓	Our target is to reduce malaria incidence across the group by 25% each year
2 298	2 908	3 207	✓	Our target is to raise awareness of HIV across the group, measured as number of VCTs
1.5	0.57	0.47	✓	Our target is to reduce the LTIFR by 10% year on year
1	1	1	✓	Our target is for zero fatalities
2	4	4	✓	Our target is to have all fully operational mines to be OHSAS compliant
-	45	59	✓	Our target is to maximise the number of host country nationals in senior roles
0 - Class 1 10 - Class 2	0 - Class 1 13 - Class 2	1 - Class 1 20 - Class 2	✓	Our target is for zero class 1 and 2 environmental incidents
42.6 CO ₂ -e/kt milled	60.47 CO ₂ -e/kt milled	42.43 CO ₂ -e/kt milled	✓	Our target is to reduce GHG emissions to 23.45 tonnes CO ₂ -e/kt milled by 2015
69%	85%	75%	✓	Our target is for 85% of water to be reused each year
-	-	1	✓	Our target is for zero non-compliance with relevant national and IFC standards
-	-	1	✓	Our target is for zero environmental or health incidents related to cyanide
4	4	4	✓	Our target is to have all fully operational mines certified to the ISO 14001 standard
2	4	5	✓	Our target is to introduce BAPs at all fully operational mines

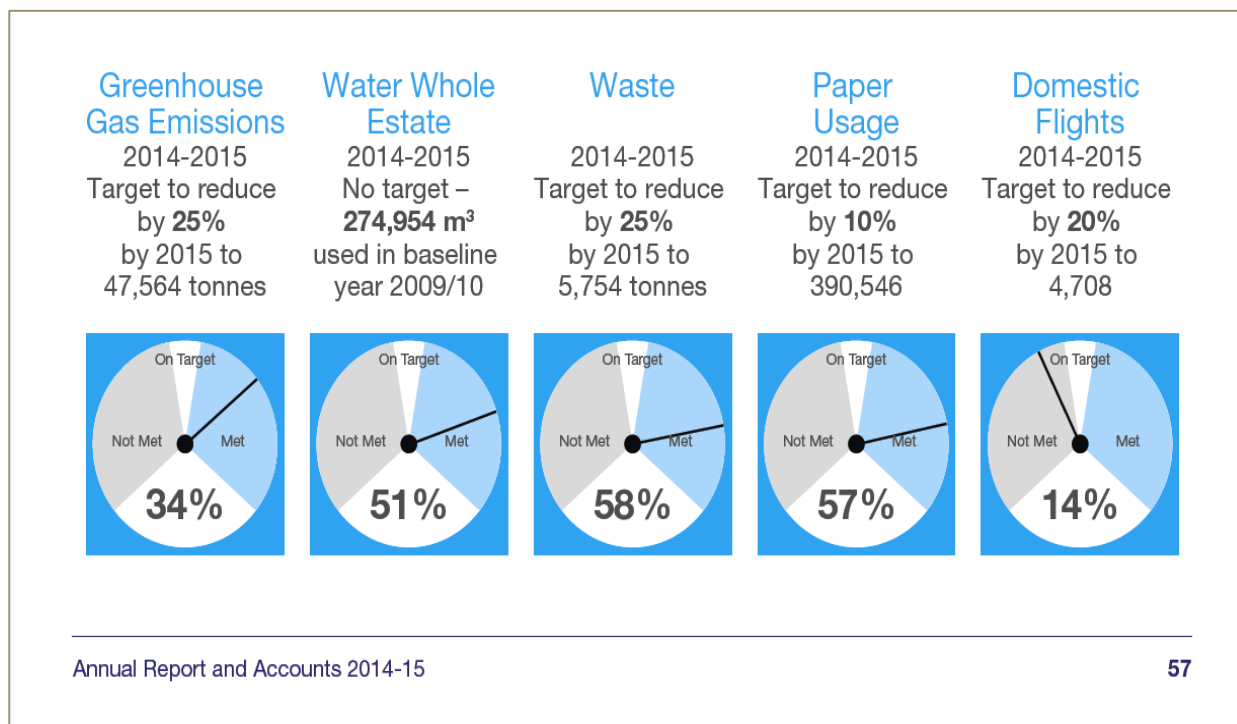
LSEG, CSR Report 2014, p33

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

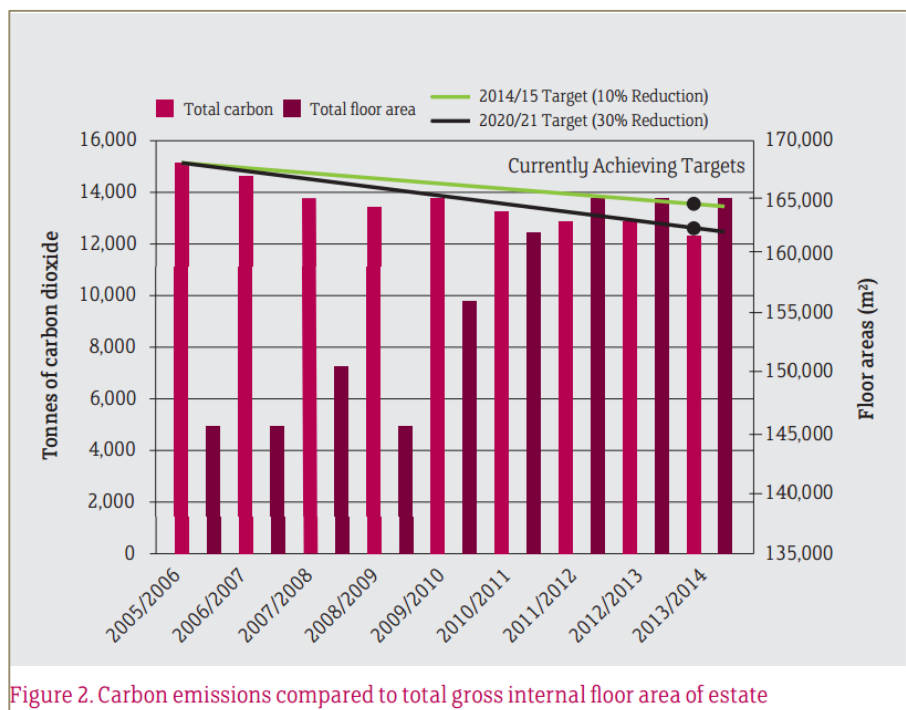
PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

Tip no.3: KPIs and targets

Public sector



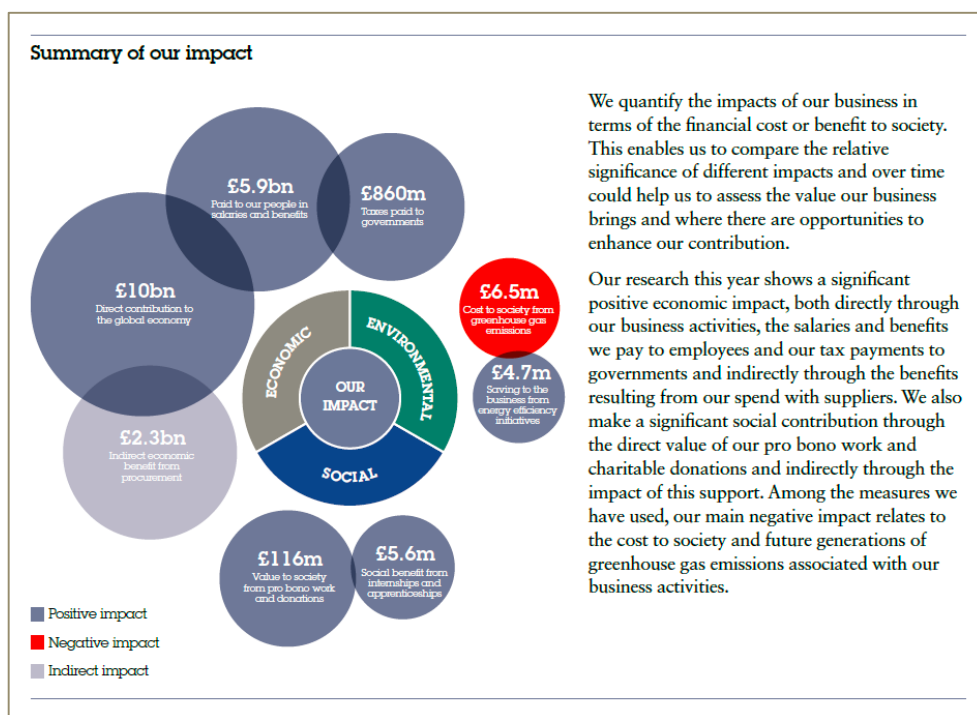
Department for Business Innovation and Skills, Progress towards goals Annual Report 2014-15, p57



Sheffield Hallam, Sustainability Report 2013-14, p21

Tip no.4: *Balanced reporting*

Private sector



WPP, Sustainability Report 2014-15, p14

Environment		
Water savings – MCM – 2.49	<input checked="" type="checkbox"/>	Early commissioning of innovative water recovery initiatives and implementation of water resource management plan have led to a water saving of 7.38 MCM
Energy savings – m GJ – 0.87	<input checked="" type="checkbox"/>	Internal benchmarking and technological process intervention have led to an energy savings of 0.92 million GJ
Report on Scope 3 emissions disclosure by 2015–16	<input type="checkbox"/>	Subsidiary businesses established the systems and started reporting Scope 3 emissions internally
Initiation of high-risk Biodiversity Management Plans (BMPs) across all sites	<input type="checkbox"/>	All our sites either have BMP in place or in preparation to meet our FY 2015–16 target
Continue to monitor new projects and site closures as per the Sustainable Development Framework	<input checked="" type="checkbox"/>	All existing greenfield and brownfield projects at Zinc International, KCM and HZL subsidiaries are being managed as per Vedanta Sustainable Development Framework guidelines. Further, the Lisheen site closure plan has been put in place in compliance with the Framework.
5% increase in non-hazardous waste recycling tonnage as compared to FY 2014 Total recycling tonnage – 8 million MT	<input type="checkbox"/>	5.76 million MT of non-hazardous waste was recycled against the targeted 8 million MT. The decrease in recycling is the result of increased generation and decreased utilisation of fly ash.
Status <input checked="" type="checkbox"/> Achieved <input type="checkbox"/> In progress <input type="checkbox"/> Not achieved		

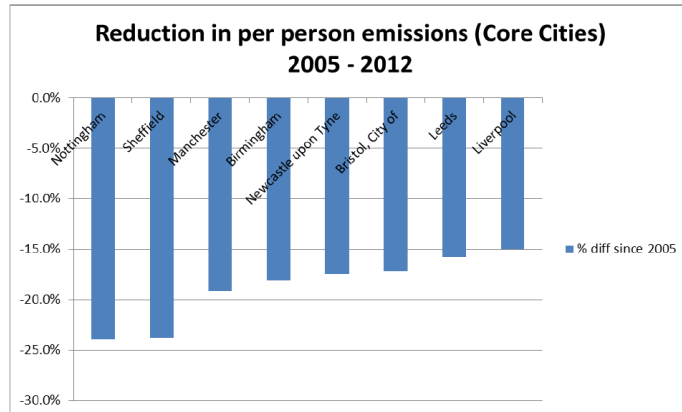
Vedanta Resources, Sustainable Development Report 2014-15, p18

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

Tip no.4: *Balanced reporting*

Public sector



2.11 Nottingham performs very well when compared to other Core Cities. It has the lowest total carbon emissions of all Core Cities, and the second highest reduction since the baseline year of 2005. It has the highest level per capita CO₂ reductions of all the Core Cities. Using DECC future energy estimates it is projected that City CO₂ emissions will fall to 28% of the 2005 baseline by 2020.

Nottingham City Council, Carbon Performance Plan 2014, p4

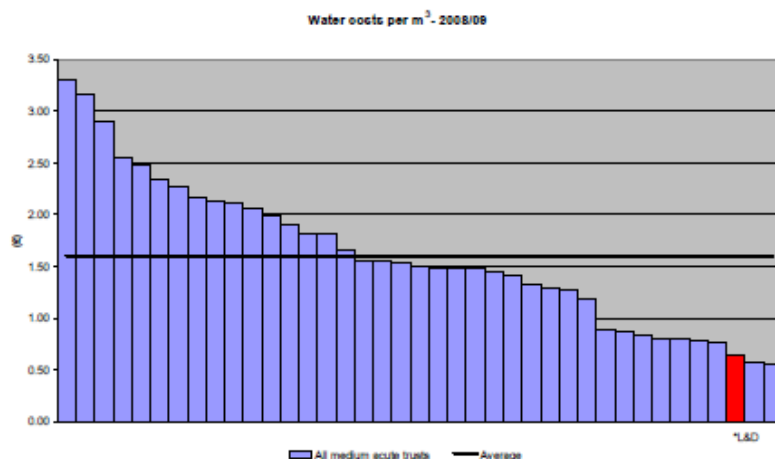
Background

In 2007/08, the NHS in England consumed an estimated 38.8 million cubic metres of water and generated approximately 26.3 million cubic metres of sewage at an approximate cost of £145 million¹⁰. In addition, it has been estimated that over 10% of all water is lost through leakages once it has left the water suppliers infrastructure.

Local arrangements

In 2009/10, it is estimated that the Trust's consumption will be 110,000 cubic metres of water and roughly the same amount of sewage. The combined cost of water and sewage is estimated at approximately £140,000 per annum¹¹. For 2008/09, the cost per m³ equates to 63 pence, which is one of the lowest costs compared to other comparable trusts (see Figure 4 below).

Figure 4 - Water cost per m³ - 2008/09




* Source: ERIC data returns 2008/09


Luton and Dunstable University Hospital, Sustainable Development Management Plan, p20

Tip no.5: Risks and opportunities

Private sector

Carillion, Sustainability Report 2014, p33-36

 Building a successful business +


 Leading the way with our customers and suppliers -

SUSTAINABILITY RISK	MITIGATION
<ul style="list-style-type: none"> • Losing or failing to win contracts as a result of poor customer service 	<ul style="list-style-type: none"> • Winning and retaining contracts through our proactive service and sustainable products
<ul style="list-style-type: none"> • Reputational damage by association with a supplier with poor sustainability performance 	<ul style="list-style-type: none"> • Working with suppliers to enhance their sustainability performance and continuing as a funding partner to Supply Chain Sustainability School
<ul style="list-style-type: none"> • The financial stability of our customers, partners and suppliers 	<ul style="list-style-type: none"> • Applying rigorous selectivity criteria in relation to financial stability, security of project funding and contractual terms and conditions; provision of Early Payment Facility
<ul style="list-style-type: none"> • Failure to support local and SME businesses, resulting in loss of work with public sector organisations and lack of diversity in supplier base 	

Sustainability > Sustainability at WPP

Risks and Opportunity

Risk/Opportunity	Materiality rating	Reason	Our response
Damage to WPP's reputation from undertaking controversial client work.	High	Significant potential impact on the reputation of the Group and/or our companies.	Upward referral process established and communicated via the WPP Policy Book and ethics training. WPP's Ethics Committee discusses cases of concern and identifies new risk areas.
Compliance with privacy and data protection regulations and best practices.	High.	Increasingly important issue as we pursue our business strategy to expand our digital and insight (research) businesses. Associated with contractual, financial, legal and reputational risks to the Group, as well as opportunities to work with clients on these issues.	To guide Group companies and ensure a consistent approach the Group has published principles on data protection and privacy, a data health tracker to measure progress against best practice, training and a privacy network. These issues are also managed and monitored at operating company level.
Marketing ethics, compliance with marketing standards, and increasing transparency about our marketing practices	High.	Failure to comply with marketing standards could impact the Group's reputation or its relationship with clients.	Managed by our operating companies with referral to WPP Code of Conduct and WPP directors as necessary.
Employment including diversity and equal opportunities, business ethics, employee development, remuneration, communication and health and safety.	High.	Our approach to diversity, remuneration and training affects our ability to recruit and retain talented employees in key markets. Failing to meet standards on diversity and gender could impact the perception of the Group and quality of work.	Human resources policies are set by our operating companies. WPP's chief talent officer assists our companies in attracting, developing and retaining our talent and sharing best practice on issues such as recruitment, remuneration, engagement, diversity and training.

 Providing better prospects for our

WPP, Sustainability at WPP, wpp.com

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

Tip no.5: Risks and opportunities

Public sector

University of Worcester							
Client Technology Focus - From fund inception							
Project Type	# Projects	Loan Amount	Annual Financial Savings	Lifetime Savings (£)	Annual CO2 Savings	Lifetime CO2 Savings	Average Payback (yrs)
Boilers	4	£109,886	£23,171	£334,591	147	2,118	4.7
Lighting - Controls	4	£35,557	£10,462	£81,372	84	653	3.4
Insulation - Building Fabric	4	£26,636	£9,925	£264,493	77	2,046	2.7
Cooling	1	£20,479	£16,221	£221,897	130	1,780	1.3
Computers and IT	1	£17,467	£14,385	£43,154	115	346	1.2
Hand Driers	1	£8,261	£4,491	£18,771	35	145	1.8
LED lighting	1	£3,204	£644	£16,089	5	115	5.0
Insulation - Pipework	1	£3,138	£1,543	£30,851	11	218	2.0
Grand Total	17	£224,627	£80,840	£1,011,218	603	7,422	2.8

University of Worcester, Annual Environmental Sustainability Report 2013-14, p7



Deliver secure energy and a low carbon future
This objective is exposed to the risk that the Department is unable to secure the investment needed to develop a diverse, sustainable, low carbon energy infrastructure. This could lead to the UK relying too heavily on certain types of energy generation, with potential impacts on security of supply, and/or a continued reliance on fossil fuels.

This risk continues to be managed through a range of key programmes, such as **Electricity Market Reform (EMR)**. During the year the EMR programme was due to deliver new mechanisms to incentivise investment to a challenging timetable. Active risk management enabled the programme to avoid delays and resulted in the successful delivery of the first Contracts for Difference & Capacity Mechanism auctions and allocations with outcomes exceeding expectations and bringing forward a range of technologies, including offshore wind, energy from waste as well as securing additional capacity over the winter periods.

The Department continues to work to facilitate investment and manage the challenges in other policy areas & technologies, such as **new nuclear**, as well as managing risks to the achievement of a range of overarching **low carbon targets**. The Department also continues to ensure that response measures are in place for external event risks which could disrupt **existing energy infrastructure**. This latter risk will remain challenging given the scale/nature of disruptive events can be unique and unpredictable.



Drive ambitious action on climate change at home and abroad
The Department continues to work with EU Member States and other countries to help secure ambitious action on climate change and avoid potentially catastrophic and wide ranging impacts on the environment, economies and the health and wellbeing of the global population.

During the year the Department was exposed to the risk that the EU 2030 Energy and Climate Framework agreed in October 2014 might not support the UK's climate change ambitions. This risk was mitigated by the Department (with the support of other Member States) and resulted in the new EU framework including an ambitious commitment on emissions cuts.

On a global scale the Department has and will continue to manage the risk that its international climate change strategy may not be sufficiently complemented by similar strategies abroad to deliver international action that keeps the 2°C goal within reach. Progress has included announcements on targets by the US, China and the EU, at the UNFCCC Conference of the Parties in Lima and the submission of the first few 'Intended Nationally Determined Contributions' which put us on track to agree a global climate change deal in Paris in December. However, at present it does not look likely that countries' collective contributions will put us onto a cost effective trajectory for a high likelihood of achieving 2°C. The Department will therefore need to continue negotiations to help keep this goal within reach.

Department for Energy and Climate Change, Annual Report, p27

Tip no.6: Materiality

Public sector

Key factors affecting our performance

Material issues Our material issues are factors that have the potential to most significantly influence our ability to deliver our strategic objectives. They are reviewed on an annual basis through a cross-business workshop facilitated by an external third party. The results are endorsed by the Management Board.

Reputation and trust	Sustained and profitable growth in response to our markets	Government policy
<p>Resources and relationships relevant to the issue</p> <p>What it's about A good business is a responsible business. Society expects that businesses should be managed responsibly.</p> <p>What we're doing Inspiring trust through leadership, and demonstrating how seriously we take our responsibility for the long-term management of the assets we look after on behalf of the nation.</p> <p>Performance measures</p> <ul style="list-style-type: none"> • Being the partner of choice so that third party funds are available, when required, from appropriate partners (KPI) • Improvements in the awareness and recognition of how we deliver conscious commercialism as indicated by key message delivery (KPI) and start understanding (KPI) <p>Strategic objective</p> <p>1 2 3 4 5 6</p>	<p>Resources and relationships relevant to the issue</p> <p>What it's about Our response to changing market conditions will have a direct impact on the delivery of the growth of the business.</p> <p>What we're doing Implementing our investment strategy and tactical decision-making together with heading costs under control and so contributing to grow our revenue surplus and outperform our peer group at a total return level.</p> <p>Performance measures</p> <ul style="list-style-type: none"> • Annual revenue profit year-on-year growth (KPI) • Total return compared to our FTSE 100 benchmark (KPI) <p>Strategic objective</p> <p>1 2 3 5</p>	<p>Resources and relationships relevant to the issue</p> <p>What it's about Changes in Government policy can have a significant impact on the business and our customer investment and operational strategies.</p> <p>What we're doing We work with the grain of Government and need to anticipate and be responsive to changes in policy that may impact on our business.</p> <p>Performance measures</p> <ul style="list-style-type: none"> • Active participation in key policy reviews, openly communicated through corporate channels <p>Strategic objective</p> <p>1 5</p>

Natural resources	Climate change
<p>Resources and relationships relevant to the issue</p> <p>What it's about Whilst some natural resources are abundant and create commercial opportunities for us and our stakeholders, other natural resources are finite and need to be managed responsibly if supply chains are to be secured and costs controlled.</p> <p>What we're doing We have mapped the natural resources we depend on, together with the functions they fulfil, to better understand where specific risks and opportunities may lie with regard to their ongoing availability and value to us and to society.</p> <p>Performance measures</p> <ul style="list-style-type: none"> • Operational and development waste diverted from landfill • Absolute water consumption <p>Strategic objective</p> <p>1 5 6</p>	<p>Resources and relationships relevant to the issue</p> <p>What it's about Climate change presents physical, financial and regulatory risk and opportunity to our business and society as a whole.</p> <p>What we're doing Managing and responding to the physical, financial and regulatory risk and opportunity that climate change presents to our business.</p> <p>Performance measures</p> <ul style="list-style-type: none"> • Greenhouse gas emissions intensity indexed trend (KPI) • GW of operational renewable energy capacity (KPI) • Absolute emissions <p>Strategic objective</p> <p>5</p>

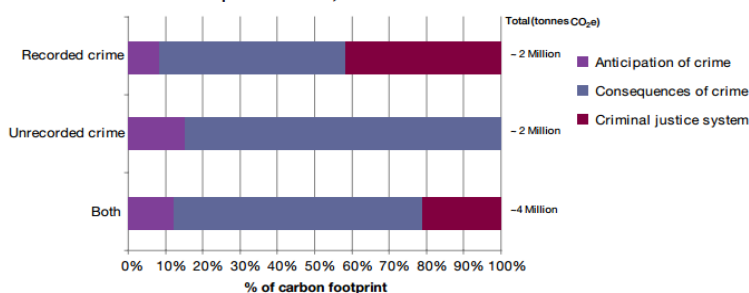
The Crown Estate, Annual Report 2014-15, p48

How the Home Office adds value to wider society

What we need Inputs	What we do Outputs	Our added value Outcomes
People	Police	Feeling safe and secure
Energy and Water	Tackle crime	Social cohesion
Budget	Cut out modern slavery	Protecting the environment
Assets	Border protection	Supporting charities
Staff	Control immigration	Human rights and equalities
Goods and Services	Issue passports and visas	Reducing impacts
	Counter terrorism	Climate change adaptation
	Promote growth	Helping the economy
		Protecting rural communities
		Protecting the taxpayer's interests

To fulfil our priorities and our vision we need to make our inputs and outputs efficient and effective while respecting the three areas of sustainability. In the rest of the report, we illustrate where we add value.

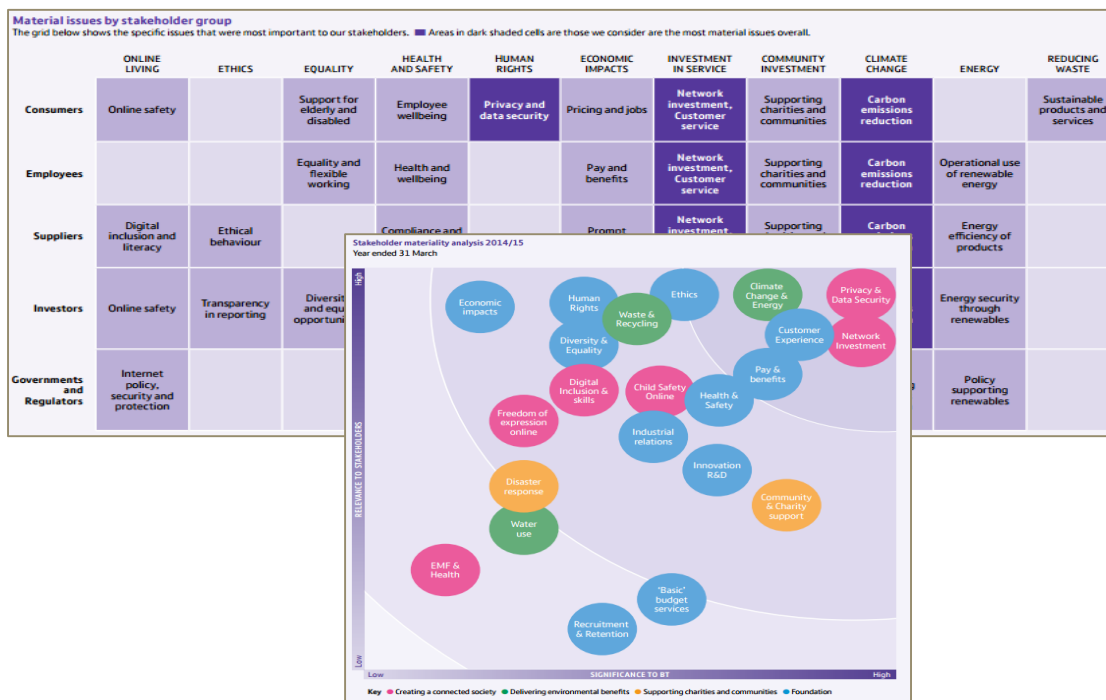
Carbon footprint of crime, recorded and unrecorded



Home Office, Sustainability Report, p10 & 48

Tip no.6: Materiality

Private sector



BT plc, CSR Report 2014-15, p9

Our contribution as a growing business

As a successful company, we make a significant and growing economic contribution to Britain and Ireland. The material sustainability issues we are addressing, and why they are important, are outlined below:

Material issue	Why it's important
Helping grow the economy	There are benefits of our investment and innovation to the economy, market and competition and other broadcasters, as well as Sky. See this year's Oxford Economic Report of the Impact of Sky on the UK economy.
Improving customers' lives	We want to inform, educate and inspire people, connecting them to each other and to the wider world.
Investing in creative industries and sport	To be a successful business it is important that the industry in which we work is successful. This gives us access to the best talent and the best production companies and also enables us to offer the best and broadest range of programming for our customers.
Championing creativity and opening up the arts	We want to celebrate the very best that arts in the UK and Ireland have to offer.

BSkyB, Our focus areas, sky.com

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

Tip no.7: Financial incentives

Private sector

Sustainability is driving profit

The sustainability initiatives and practices followed across our businesses made a net contribution to profit of £27.2 million in 2014. Our target is to achieve £40 million by 2020. The target is a personal performance measure, linked to remuneration, for our Chief Executive and for the Board. This Key Performance Indicator is reported through monthly trackers, approved by each Business Unit Finance Director. It is built through cost efficiencies which include fuel and travel cost reduction, waste management, lean operational excellence, contract efficiencies and material reuse.

Carillion, Sustainability Report 2014, p9, 21

HOME > OUR BUSINESS > 2014 AT A GLANCE

2014 AT A GLANCE

We are proud to be making progress on our sustainability journey that began when Carillion was formed in 1999. From our first Sustainability Policy in 2001; BITC Company of the Year in 2003, ISO 9001 and 14001 accreditations in 2004; and Platinum status in the BITC Corporate Responsibility Index, we have shown we are serious about making tomorrow a better place. These are some of the highlights from the reporting period:



£4.1bn
Group revenue



£27.2m
profit contribution through
sustainability strategy



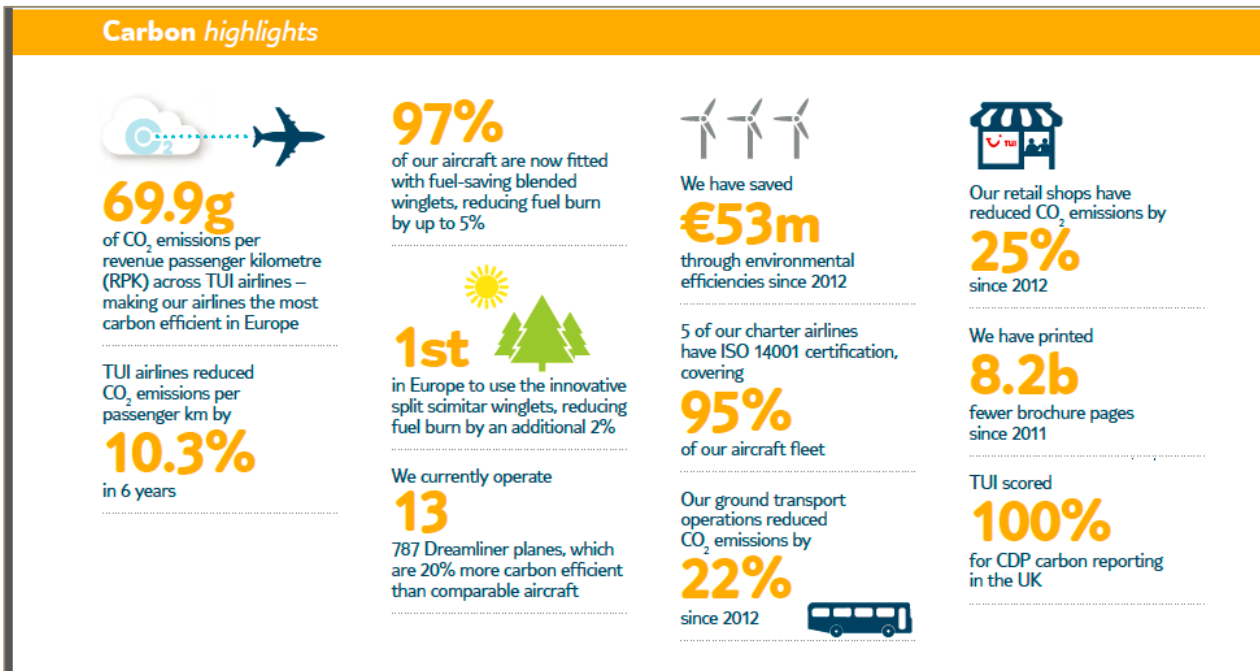
49%
reduction in All Accident
Frequency Rate (AAFR)

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

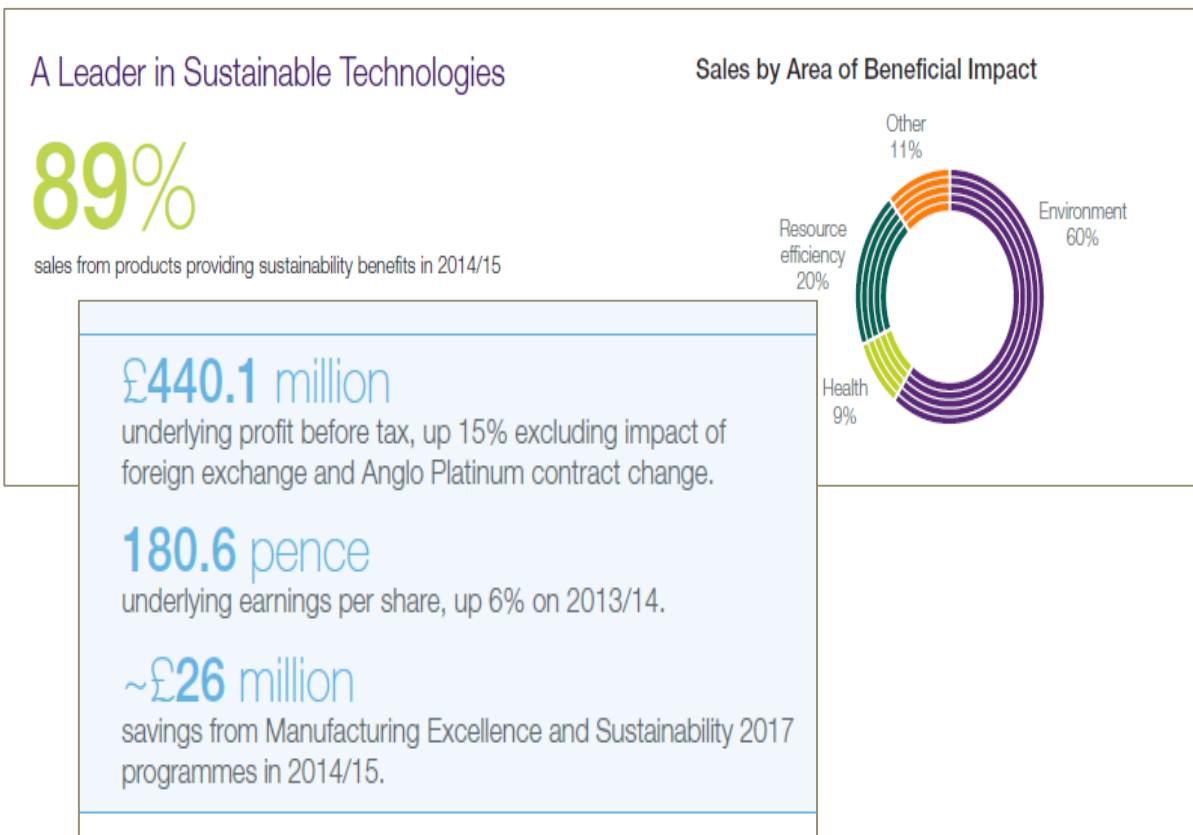
PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

Tip no.7: Financial incentives

Private sector



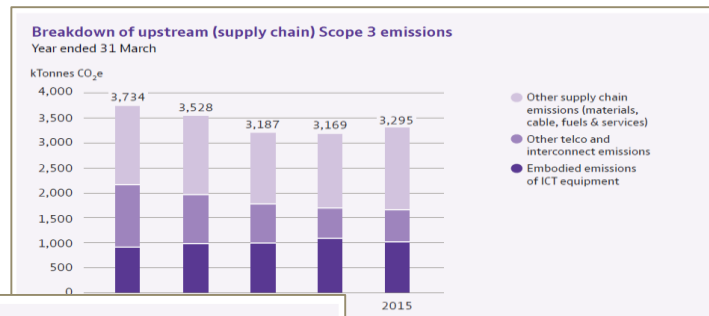
TUI, Sustainable Holidays Report 2014, p16



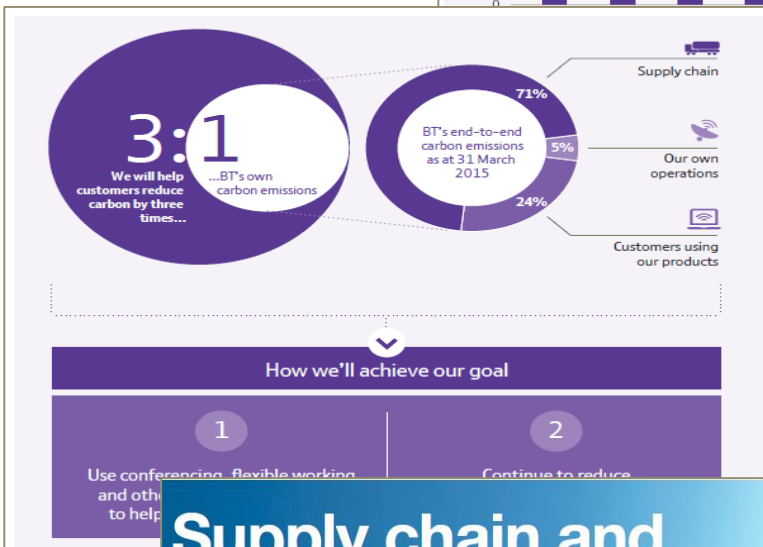
Johnson Matthey, Annual Report 2015, p14 & 17

Tip no.8: Value chain

Private sector



BT, Better Future Report 2014-15, p14 & 31



Supply chain and responsible procurement

We encourage our suppliers to adopt more responsible business practices and are guided by the 10 principles of the UN Global Compact as a member of the initiative. This helps us address social and environmental risks and governance challenges, and deliver business benefits. Wood, including wood-based fibre, is Mondi's most important natural resource. Ensuring that our forestry practices are sustainable, from the management of our own forests to the procurement of our wood and fibre throughout the supply chain is a business imperative. Certification also currently provides the best proof of sustainable forestry practices and provides credible support to our due diligence systems in terms of the European Union Timber Regulation (EUTR) and the US Lacey Act's legal requirements.

Discover how we're...

Promoting sustainable forest management through credible certification to ensure a secure source of sustainable fibre now and in the future

Implementing due diligence systems to meet the requirements of EUTR regulations and developing appropriate training material

Working to make certification systems more relevant and practical for the range of different forest types, and the scale and ownership of operations

Encouraging debate on key topics, including the principle of cascading use of wood

Woodyard, Mondi Štáti, Czech Republic



Mondi, Sustainable Development Report 2014, p62

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

Tip no.9: Stakeholder engagement

Private sector

Addressing the strike

INTRODUCTION

2014 saw an unprecedented and the most costly strike ever experienced in South African history. The five months of halted production affected far more than output and profits for the three largest platinum-producing companies – it sent waves across the country's political, social and economic spheres that will resonate for years to come.

A combination of macroeconomic and socioeconomic factors contributed to employees' decision to embark on a protected strike and forego all earnings for five months.

FIVE-MONTH STRIKE:

Lonmin impact:

- Period: 23 January 2014 – 24 June 2014, employees returned to work on 25 June 2014
- The number of employees that were not at work during the strike: 18,200
- A total of 2,811 patients defaulted on chronic medication
- Number of person days lost due to the strike: 2 million days
- Estimated production loss to Lonmin: 391,000 saleable platinum ounces

Lonmin established a toll-free support line and SMSs that were sent to employees regularly, were translated into three different languages. The employees who required detailed information could phone the support line and/or send an SMS requesting feedback.

Estimated revenue lost due to the strike

R8.3 billion

Key stakeholders



GOVERNMENT AND REGULATORS

Government has the task of ensuring that equitable access to natural resources is allowed, and that the direct and indirect costs of environmental impacts of the mining industry are managed responsibly. This requires a co-ordinated effort by government departments to set regulatory standards and ensure compliance. These include primarily the Department of Mineral Resources which is responsible for overseeing the mining industry of South Africa and the extraction of the country's mineral resources, the Department of Energy, the Department of Water and Sanitation, and the Department of Environmental Affairs.

Lonmin engages with each of these departments regularly through workshops, meetings and/or written communication to support better environmental management, ensure compliance to regulation and to secure the Company's licence to operate.



COMMUNITY

Lonmin shares environmental resources with the communities in which it operates. Therefore, it is necessary for engagement and awareness building around responsible use of resources, by both the Company and the community.

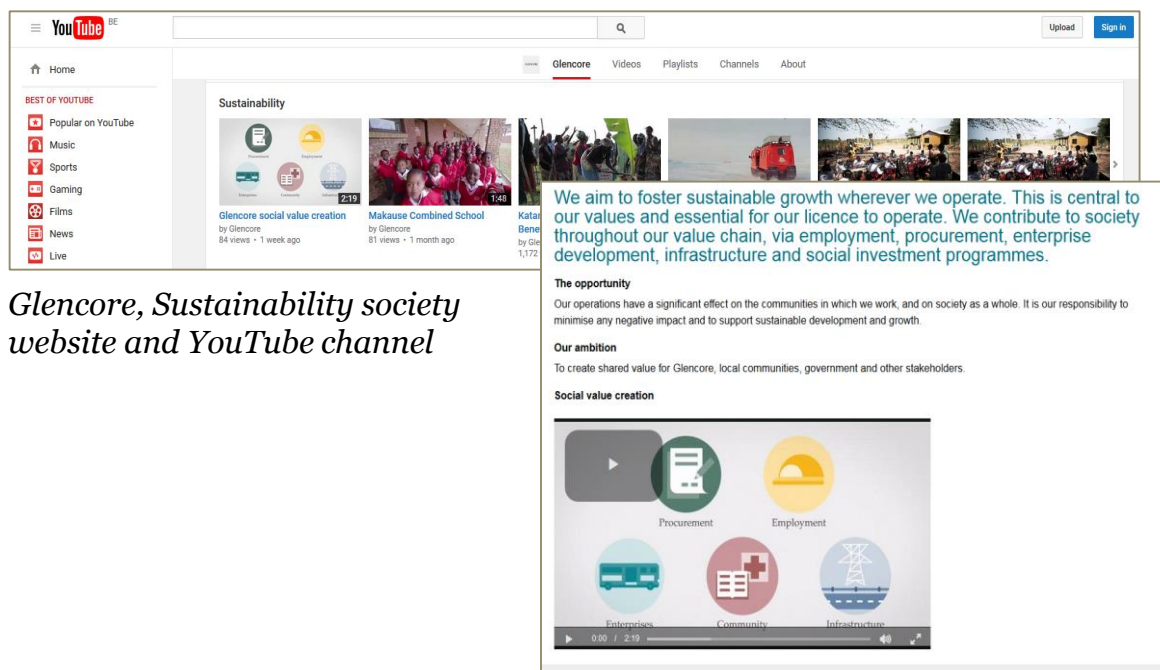


INDUSTRY BODIES AND ASSOCIATIONS

The Company engages with Business Unity South Africa, the South African Chamber of Mines (CoM) and other stakeholders seeking that the environmental legislation is passed in a form that promotes sustainability, balancing environmental responsibility, in consideration of business and industry needs.

Through memberships in the International Council on Mining and Metals (ICMM) and the CoM, the Company is indirectly involved in advocacy on environmental issues such as the feasibility of renewable energy programmes to supplement the national grid, carbon tax and climate change. A prominent area of engagement this year is around the reclassification of waste streams under the National Environmental Management: Waste Act.

Lonmin, Sustainable Development Report 2014, p15 & 81



Glencore, Sustainability society website and YouTube channel

We aim to foster sustainable growth wherever we operate. This is central to our values and essential for our licence to operate. We contribute to society throughout our value chain, via employment, procurement, enterprise development, infrastructure and social investment programmes.

The opportunity
Our operations have a significant effect on the communities in which we work, and on society as a whole. It is our responsibility to minimise any negative impact and to support sustainable development and growth.

Our ambition
To create shared value for Glencore, local communities, government and other stakeholders.

Social value creation

Procurement, Employment, Enterprises, Community, Infrastructure

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

Tip no.9: Stakeholder engagement

Public sector

MAKING AN IMPACT

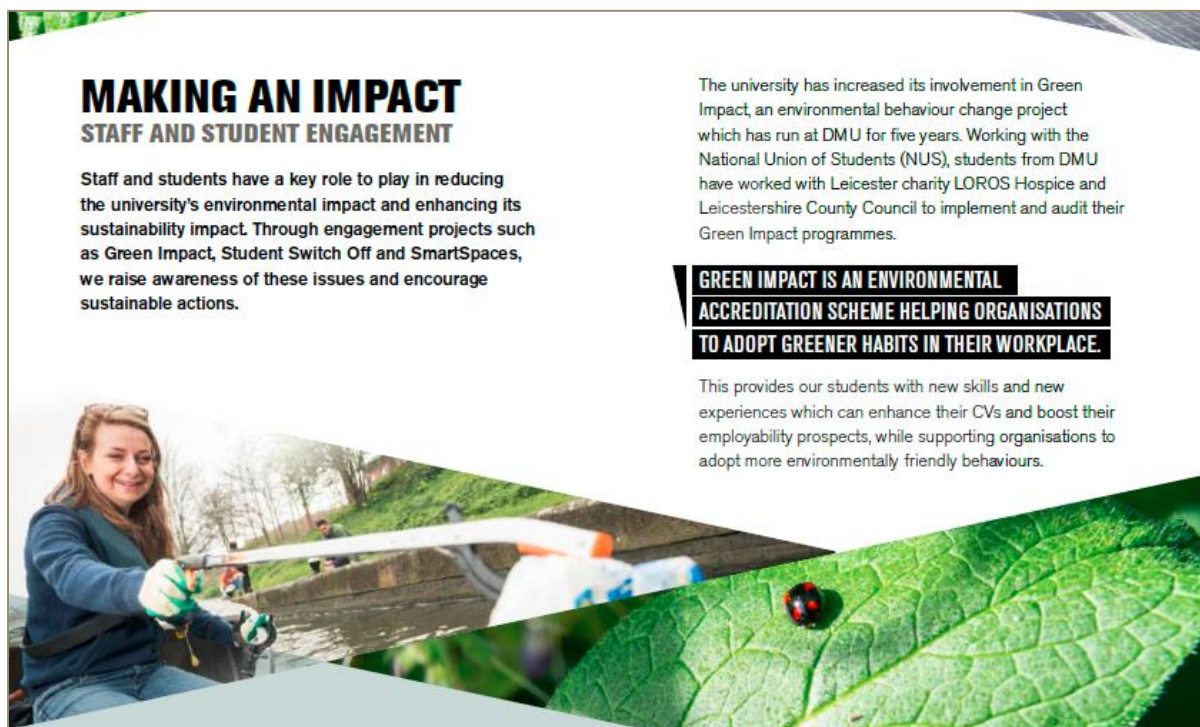
STAFF AND STUDENT ENGAGEMENT

Staff and students have a key role to play in reducing the university's environmental impact and enhancing its sustainability impact. Through engagement projects such as Green Impact, Student Switch Off and SmartSpaces, we raise awareness of these issues and encourage sustainable actions.

The university has increased its involvement in Green Impact, an environmental behaviour change project which has run at DMU for five years. Working with the National Union of Students (NUS), students from DMU have worked with Leicester charity LOROS Hospice and Leicestershire County Council to implement and audit their Green Impact programmes.

GREEN IMPACT IS AN ENVIRONMENTAL ACCREDITATION SCHEME HELPING ORGANISATIONS TO ADOPT GREENER HABITS IN THEIR WORKPLACE.

This provides our students with new skills and new experiences which can enhance their CVs and boost their employability prospects, while supporting organisations to adopt more environmentally friendly behaviours.



De Montfort University, Environmental Report 2013-14, p3


Staff Survey

For the first time the NHSBSA Staff Survey included questions on our approach to Corporate Responsibility in 2014/15. Results were generally very positive (see Table 1 below) and the SHE Team will address any trends or significant issues highlighted by staff.

Statement	Strongly agree / Agree	Disagree / Strongly disagree
I am provided with the relevant information and support needed to carry out my role in a safe manner	95%	5%
I understand how I can play my part in addressing environmental issues in my work area, e.g. reducing waste, reducing energy use etc.	95%	5%
The NHSBSA is a responsible business - addressing, for example, social, environmental and economic issues as part of what it delivers	91%	9%
Events related to charity and community support happen regularly in my area	89%	11%
Information related to personal wellbeing is regularly made available to me, through campaigns, articles, promotions etc.	86%	14%

Table 1: Staff survey results

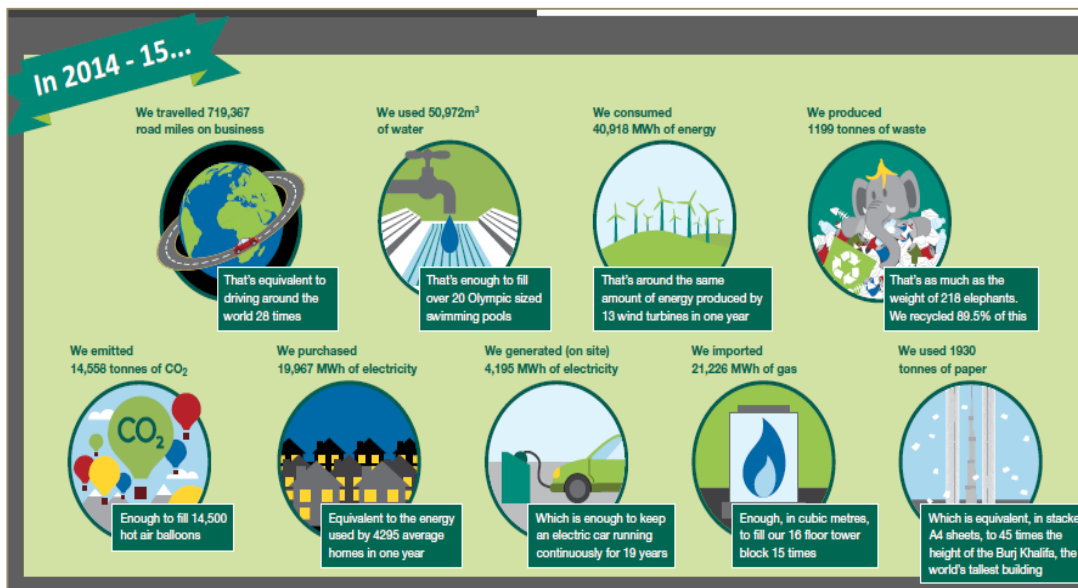
NHS Business Services Authority, SHE Annual Report 2014-15, p7 & 23



- **Comic Relief:** On 13 March 2015, for the fifth year running, over 80 volunteers spent their evening working the phones at our contact centre as part of the televised Comic Relief night. They took almost 1,300 calls and saw over £39,000 in donations made. Colleagues across the business also organised events to raise money themselves, ranging from 'Make Your Face Funny for Money' events, to cake sales and danceathons.
- **NHS Sustainability Day:** We supported national NHS Sustainability Day for the fourth year. This year we asked staff to talk to children in their family about the importance of looking after the environment and take part in designing an environmental awareness poster, with the most creative designs winning environmental goody bags. We also asked staff to enter a prize draw, giving ideas on how they would save water at home, with all suggestions being entered into a draw to win a garden water butt.

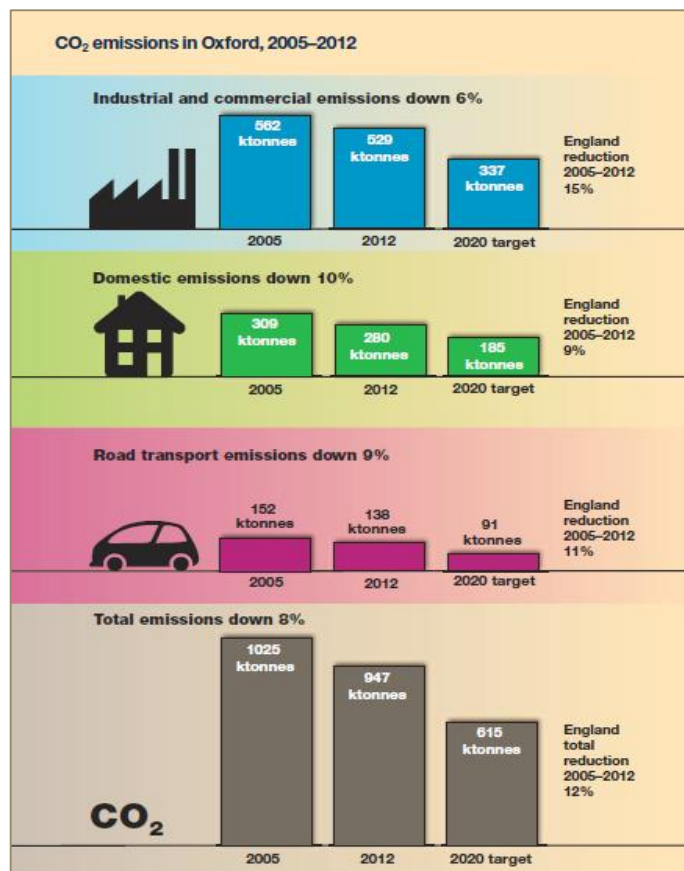
Tip no.9: Stakeholder engagement

Public sector



Driver & Vehicle Licensing Agency, 2015-16 DVLA as a sustainable business Report

Oxford City Council Corporate Plan 2015-2019, p38



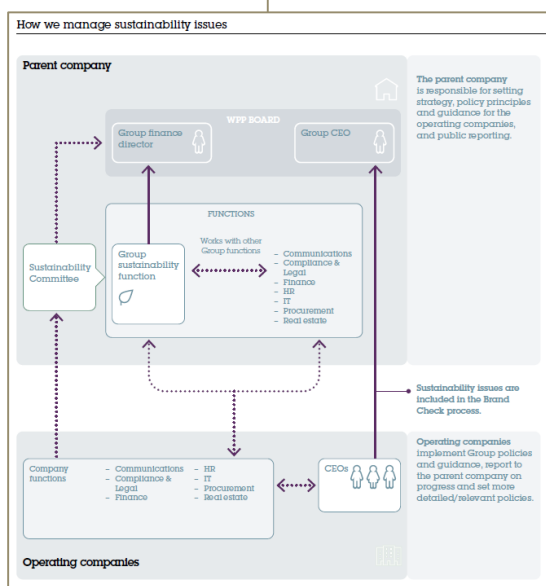
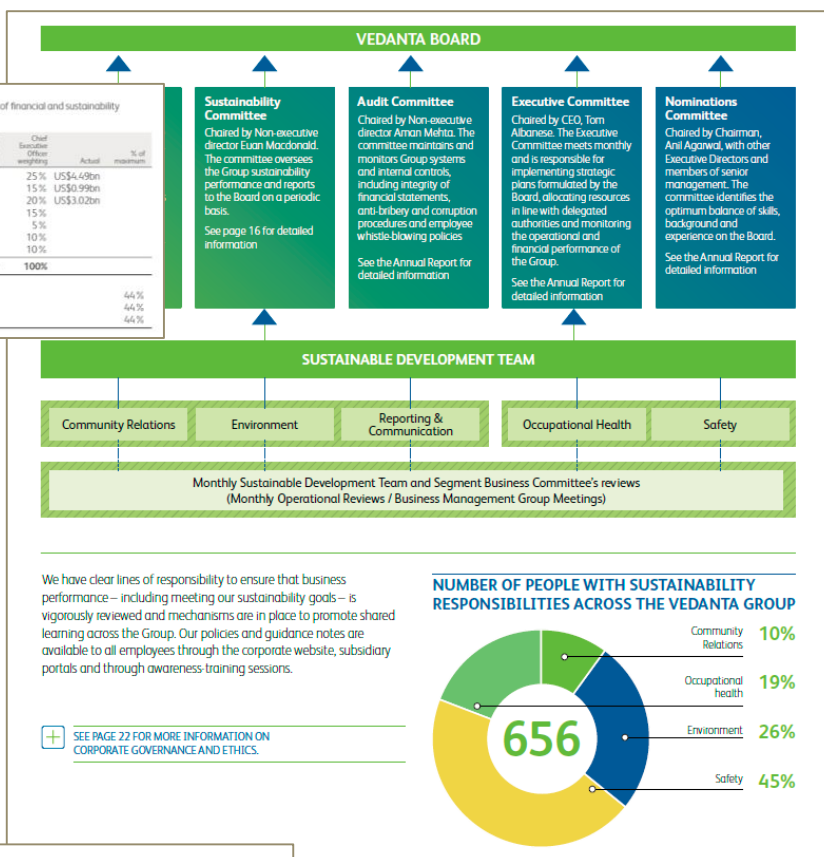
Tip no.10: Governance

Private sector

Annual bonus
The annual bonus for the 2013-14 financial year was based on performance against a balanced scorecard of financial and sustainability measures and strategic projects. Performance against these targets is set out below:

		Executive Chairman weighting	Deputy Executive Chairman weighting	Chief Executive Officer weighting	Actual	% of maximum
Financial	EBITDA	20%	20%	25%	US\$4.49bn	
	Profit after tax	10%	15%	15%	US\$0.99bn	
	Free cash flow	20%	15%	20%	US\$3.02bn	
Strategic	Group simplification project	15%	20%	15%		
	Gender diversity initiatives	15%	10%	5%		
	Sustainability scorecard	10%	10%	10%		
Sustainability	Sustainability scorecard	10%	10%	10%		
	Serious injury avoidance	10%	10%	10%		
Total		100%	100%	100%		
Bonus achieved?						
Anil Agarwal						44%
Navin Agarwal						44%
MS Mehta						44%

Vedanta Resources, Sustainable Development Report 2014-15, p15 Annual Report 2014-15, p110



WPP Sustainability Report 2014-15, p80

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

Tip no.10: Governance

Public sector

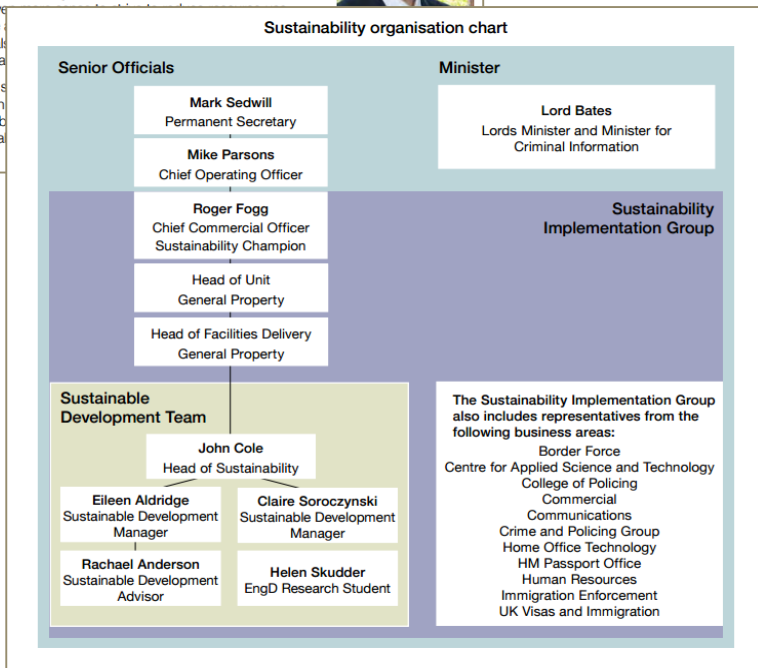
Lord Bates – Home Office Minister for Sustainable Development

As the Home Office Minister with responsibility for Sustainable Development, I am pleased to present this third Sustainability Report. Each year brings fresh challenges and hard choices. In these times of



Home Office, Sustainability Report 2014-15, p9 & 21

and costs and to be meetings with official commitment to sustaina I am encouraged to s promulgated through our suppliers, to emb principles of sustaina proofed solutions.



Structure and Resources

Whilst all staff and students of the University should take personal responsibility for the environmental impact of their actions, formal responsibility within the University is structured thus:

A Pro-Vice-Chancellor has responsibility for the Environment within their portfolio, reporting directly to Management Board, and thereby to Senate and Council as appropriate.

The Environment Committee, which is chaired by the PVC for Environment (and which meets three times a year), reports to Management Board. Its current terms of reference are:

- To advise Management Board on environmental related matters affecting the University.
- To monitor, review and make recommendations to minimise / reduce where practicable the environmental impact of the University's operations, policies and procedures.
- To develop, implement and monitor the University's Environmental Strategy.

Environment committee

The University's Environment Committee directs policy on all environmental issues. This committee, chaired by the Chief Estates and Facilities Officer, meets three times per year.

The terms of reference for the Committee are:

- to advise University Executive Board and Finance Committee on environmental-related matters affecting the University
- to monitor, review and make recommendations to minimise/reduce where practicable the environmental impact of the University's operations, policies and procedures
- to develop, implement and monitor the University's [Environmental Strategy](#) and [Carbon Management Plan](#)



Membership of Environment Committee

- Chief Estates and Facilities Officer (Chair): Chris Jagger
- Director of Sustainability: Andy Nolan
- Environmental Manager: Gavin Scott
- Energy Management Engineer: Tim Rudge
- Safety Office: John Sutherland
- Students' Union Environment & Social Justice Officer: Emily Holmes
- External Member of University Council: John Saunders
- Procurement representative: Jim Reed

Minutes

- [October 2014 PDF](#)
- [April 2014 PDF](#)
- [November 2013 PDF](#)
- [March 2013 PDF](#)
- [October 2012 PDF](#)
- [May 2012 PDF](#)
- [March 2012 PDF](#)
- [October 2011 PDF](#)

University of Nottingham, Environmental Strategy 2010, p4 & website

Tip no.11: Assurance

Private sector

Introduction and wider context Strategy and approach Performance data Big stories of 2014 Performance by key issue Governance and risk **Assurance**

Independent Limited Assurance Report to the Directors of Aviva plc

The Board of Directors of Aviva plc ("Aviva") engaged us to provide limited assurance on the information described below and set out in Aviva's Corporate responsibility report 2014 for the year ended 31 December 2014.

Our conclusion
Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 December 2014 has not been prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say in the remainder of our report.

Selected Information
The scope of our work was limited to assurance over the information marked with the symbol (A) in Aviva's Corporate responsibility report 2014.

gas statements' issued by the International Auditing and Assurance Standards Board. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

Our independence and quality control
We applied the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional tiality and

and measure non-financial information allows for different, but acceptable, measurement techniques and can affect comparability between entities and over time. The Reporting Criteria used for the reporting of the Selected Information are as at 31 December 2014.

Work done
We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information. In doing so, we:

- made enquiries of Aviva's management, including the Corporate Responsibility (CR) team and those with responsibility for CR management and group CR reporting;
- evaluated the design of the key structures, systems, processes and controls for managing, recording and reporting the Selected Information. This included analysing and visiting head offices in two markets out of sixteen markets, selected on the basis of their inherent risk and materiality to the group, to understand the key processes and controls for reporting site performance data to the group CR team;
- performed limited substantive testing on a selective basis of the Selected Information to check that data had been appropriately measured, recorded, collated and reported; and
- considered the disclosure and presentation of the Selected Information.

Aviva's responsibilities
The Directors of Aviva are responsible for:

- designing, implementing and maintaining internal controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- establishing objective Reporting Criteria for preparing the Selected Information;
- measuring and reporting the Selected Information based on the Reporting Criteria; and

- the content of the Corporate responsibility report 2014.

Our responsibilities
We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Aviva.

This report, including our conclusions, has been prepared solely for the Board of Directors of Aviva in accordance with the agreement between us, to assist the Directors in reporting Aviva's corporate responsibility performance and activities. We permit this report to be disclosed in the Corporate responsibility report 2014 for the year ended 31 December 2014, to assist the Directors in responding to their governance responsibilities by obtaining an independent assurance report in connection with the Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors and Aviva for our work or this report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP
Chartered Accountants, London
4 March 2015

1 The maintenance and integrity of Aviva's website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information or Reporting Criteria when presented on Aviva's website.

25

DATA AND ASSURANCE: ASSURANCE STATEMENT

INDEPENDENT ASSURANCE REPORT TO THE DIRECTORS OF ANGLO AMERICAN PLC

We have been engaged by the directors of Anglo American plc (the "Company") to perform an independent, reasonable and limited assurance engagement in respect of selected sustainability information reported in the Company's Sustainable Development Report for the year ending 2014 (the "Report"). This report is produced in accordance with the terms of our contract with the Company dated 09 October 2014.

INDEPENDENCE AND EXPERTISE
We have complied with the International Federation of Accountants' (IFAC) Code of Ethics for Professional Accountants, which includes comprehensive independence and other requirements founded on fundamental principles of integrity, objectivity, and professional competence and due care, confidentiality and professional behaviour. Our engagement was conducted by a multi-disciplinary team of health, safety, environmental and assurance specialists with extensive experience in sustainability reporting.

SCOPE AND SUBJECT MATTER
The subject matter of our engagement and the related levels of assurance that we are required to provide are as follows:

Reasonable assurance
The following selected sustainability information in the Report was selected for an expression of reasonable assurance:

- Total work-related fatal injuries (page 75)
- Fatal injury frequency rate (FIFR) (Page 75)
- Lost time injury frequency rate (LTIFR) (page 75)
- Total recordable case frequency rate (TRCFR) (page 75)
- Total number of new cases of occupational diseases (page 77)
- Total number of new cases of noise induced hearing loss (Page 77)
- Total CO₂ emissions from fossil fuels in million tonnes (page 79)
- Total CO₂ emissions from electricity purchased in million tonnes (page 79)
- Total energy used in million GJ (excluding processes) (page 79)
- Total number of Level 2, 3, 4 and 5 environmental incidents reported (page 79)

Limited assurance
The following selected sustainability information in the Report was selected for an expression of limited assurance:

- Number of employees participating in VCT in South Africa (page 76)
- Total water used for primary activities in million m³ (page 79)

Anglo American plc Sustainable Development Report 2014 71

on Quality
ingly maintain
control
procedures
requirements,
le legal and
independent
ly reporting
asurement
be read and
ring Criteria,
selecting and
nt body of
w to evaluate

Aviva plc, Building our Future report 2014, p25

Anglo American, Sustainable Development Report 2014, p71

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

Tip no.11: Assurance

Public sector



Independent Limited Assurance Report to the Commissioners of The Crown Estate

The Board of Commissioners of The Crown Estate engaged us to provide limited assurance on the information described below and set out in The Crown Estate Annual Report and Accounts for the year ended 31 March 2015.

PwC has provided limited assurance against ISAE 3000 and ISAE 3410 standards for selected key data in 2015. Where you see the  in this report it indicates data has been externally assured. For the full limited assurance opinion and our reporting criteria see <http://www.thecrownestate.co.uk/pwc-statement>

The Crown Estate, Annual Report 2014-15, p1

1.4 Assurance

The Defence Internal Audit works with the Sustainable MOD team providing assurance to MOD's sustainability champion and senior managers by ensuring that sustainability governance and performance reporting are in line with internal policies, follow government policy and continuously evolve in line with industry best practice. In addition, our GGC reports are scrutinised by Carbon Smart on behalf of the Department for Environment, Food & Rural Affairs (Defra).

Ministry of Defence, Sustainability Annual Report, p6

Tip no.12: Future proofing

Private sector

Our global context continued

In this section we reflect on some of the global trends that affect our business and communities. It is important for us and for our stakeholders to identify our material sustainability issues within this global context.

Climate change

Climate change continues to represent one of the greatest threats to our environment, society and economy. Despite global efforts, greenhouse gas (GHG) emissions continue to rise.

Climate change remains top of the global environmental policy agenda, influencing local and regional regulations and investment decisions. We fully consider climate change in our own business decisions and strategies for growth, and have made public sustainability commitments to reduce our operational carbon footprint. We also seek to develop products that can help our customers and consumers better respond to challenges that climate change presents.

Biodiversity and habitat loss

WWF's Living Planet Index highlights the severe degradation of ecosystems and loss of habitat and species over the last decades, which significantly affect the provisioning and

regulating ecosystem services that communities and business rely upon. With the global population set to reach 9 billion by 2050, we need to find more efficient and effective ways to support livelihoods within the limits of the planet.

We have programmes and commitments in place to responsibly manage our land and associated freshwater ecosystems. We also procure wood exclusively from responsible sources to reduce our impact on natural habitats and to ensure that the wood we secure is from sustainable sources now and in the future.

Deforestation

Ongoing deforestation and land conversion continue to cause biodiversity loss and are a major contributor to climate change. Forest certification not only addresses deforestation, but also promotes sustainable forest management. Currently however, about 90% of global forests remain uncertified* and unless urgent change is made to improve and simplify certification processes, it is unlikely

that the situation will improve. We are actively involved in promoting change.

For example, we're part of multi-stakeholder collaborations that seek more sustainable solutions along the entire wood value chain. Our major focus is on credible certification of our forests and procuring wood only from responsible sources, helping to maintain land and freshwater ecosystems, and working with NGOs and other stakeholders to help identify and protect high conservation value areas.

Resource scarcity

Increased material consumption due to changing social trends such as population growth, urbanisation and rising incomes is placing additional pressure on already constrained natural resources. According to the Global Footprint Network, humanity currently uses the equivalent of 1.5 planets to provide the resources we use and absorb our waste. This trend is only set to continue into the future.





The key challenge and opportunity for us is to reduce our operational footprint by producing in a more resource-efficient way while addressing the needs of our customers and adding value to society.

We are responsibly managing the scarce natural resources we rely on, such as fibre, fresh water and fuel, and continue to introduce production processes and product solutions that promote resource efficiency; similarly, by seeking to bring to market new and innovative products that help tackle challenges such as climate change, scarce resources and food waste.

Increased transparency and public awareness

We operate in an increasingly transparent and connected world. This has an impact on our markets, strategy, communication and stakeholder engagement approach, as well as on our reputation. We engage with a wide range of stakeholders and seek to increase transparency by publicly disclosing our sustainability performance on a regular basis.

Mondi plc, Sustainability Report 2014, p14

 <p>Timber Aspiration Kingfisher creates more forest than it uses</p> <p>2020 target 100% responsibly sourced timber and paper in all our operations</p>	 <p>Energy Aspiration Every Kingfisher store and customer's home is zero carbon or generates more energy than it consumes</p> <p>2020 target 38 TWh of energy saved for customers. 45% reduction in energy intensity of our property</p>	 <p>Innovation Aspiration Every Kingfisher product will enable a more sustainable and ultimately Net Positive lifestyle</p> <p>2020 target 1,000 Kingfisher products with closed-loop credentials</p>	 <p>Communities Aspiration Every Kingfisher store and location supports projects which build local communities or equip people with skills</p> <p>2020 target 4,000 community projects completed that deliver 'Better Homes, Better Lives'</p>
<p>Why it matters</p> <p>Timber is a vital material found in around 40% of our products. Demand for timber will triple by 2050, which could cause significant price rises and even shortages.¹ 20% of global carbon emissions due to deforestation.² The protection of forests and woodlands is an issue that many of our customers care about.</p>	<p>Why it matters</p> <p>50% rise in global energy demand by 2035.³ High energy bills the number one concern for customers.⁴ €70 billion market for energy efficient products and services in Europe by 2020.⁵ Energy a major business cost. Home energy use is a major source of carbon emissions.</p>	<p>Why it matters</p> <p>The way our customers live is changing and they need new types of products and services. 9 billion global population by 2050. Increased competition for resources means rising costs and potential shortages. US\$1 trillion a year could be generated for the global economy by 2025 by creating circular supply chains.⁶</p>	<p>Why it matters</p> <p>Inequality, unemployment and housing shortages could undermine community cohesion and the prosperity needed for business growth. The sharing economy is altering how people access goods and services, with benefits for communities. 70% of customers say they will remain loyal to a brand that demonstrates social value.⁷</p>
<p><small>1 WWF, Living Forests Report 2 Intergovernmental Panel on Climate Change</small></p>	<p><small>3 US Energy Information Administration, 'International Energy Outlook', 2010 4 Kingfisher European Home Report 2014</small></p>	<p><small>6 The Ellen MacArthur Foundation, Towards the Circular Economy – Vol 3, 2014</small></p>	<p><small>7 RSA, Community Footprint Report, 2012</small></p>

Kingfisher, Net Positive Report 2015, p7

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email alan.d.mcgill@uk.pwc.com

PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. You should not act upon the information contained in this publication without obtaining specific professional advice. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in this publication, and, to the extent permitted by law, PricewaterhouseCoopers LLP, its members, employees and agents do not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it.

© 2016 PricewaterhouseCoopers LLP. All rights reserved. In this document, "PwC" refers to the UK member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.

160414-143006-LA-OS