WHITBREAD PLC

# Enabling people to live and work well

Sustainability Report 2025/26

**Force for Good**

IN THIS REPORT

# At Whitbread, we are committed to making a lasting impact through our **Force for Good** programme, built on three pillars: **Responsibility**, **Opportunity** and **Community**.

## This report focuses on our key sustainability issues: decarbonisation, resource use, supply chains, product quality and creating equal opportunities, which enable us to strengthen the resilience of our business and have a positive impact.

Data provided in this report covers Whitbread Group's financial year 28 February 2025 to 26 February 2026, unless stated otherwise.

### This report is interactive

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# Aligning with reporting standards

## Adoption of the UK SRS and CSRD

As a FTSE 100 company with a growing presence in the European Union (Germany and Ireland), we have taken steps to further align our Sustainability Report with UK Sustainability Reporting Standards (UK SRS, aligned with IFRS S1 and S2) and the EU Corporate Sustainability Reporting Directive (CSRD).

We are well positioned to comply, given our experience with the Task Force on Climate-related Financial Disclosures (TCFD), the Sustainability Accounting Standards Board (SASB) and transition planning disclosures.

Over the next year, we will update our materiality assessment to refine our targets and metrics and strengthen our governance and controls to prepare a Group-wide report aligned with the UK SRS and CSRD from 2027/28.

## The Sustainability Accounting Standards Board (SASB)

To ensure our Sustainability Report provides decision-useful information and meets industry expectations, we align our disclosures with the two specific SASB standards relevant to hospitality: Hotels and Lodging, and Restaurants. You can find the SASB index at the back of the report.

## Carbon disclosures

We have prepared our mandatory Group-wide greenhouse gas (GHG) reporting for Scope 1 and 2 in accordance with the UK Streamlined Energy and Carbon Reporting Regulation (SECR). Our Scope 3 account is prepared in accordance with the GHG Protocol.

## Assurance

Selected data in this report has been independently assured by a third party to the International Standard on Assurance Engagements (ISAE) 3000 standard. All related information can be found in the Appendix.

"The external and internal context continue to evolve and we will adapt our approach as needed to ensure we remain focused on the most material opportunities, risks and impacts."

**Megan Adlen**
Head of Sustainability

## Our reporting suite

Whitbread PLC discloses sustainability information in a suite of reports. Our annual Sustainability Report provides a comprehensive overview of our impacts, targets and progress over the year.

The TCFD report, included in the Annual Report, outlines climate-related risks and opportunities, detailing our responses to the 11 TCFD disclosures and Companies Act 2006 requirements.

Our Net Zero Transition Plan, updated every three years, complements these disclosures.

The annual Modern Slavery Statement details our efforts to source products and services responsibly, while the Gender and Ethnicity Pay Gap and Diversity and Inclusion reports highlight our commitment to fostering an inclusive workforce.

### Annual Report, including TCFD

Read more about our financial and climate-related performance during the year

### Sustainability Report

This report: annual disclosure of our ESG performance

### Net Zero Transition Plan

Read more about plans to reduce our carbon emissions

### Modern Slavery Statement

Read more about our approach to modern slavery due diligence

### Gender and Ethnicity Pay Gap Report

Read more about how we are nurturing a diverse and inclusive culture at Whitbread

### Diversity and Inclusion Report

Discover how improving diverse representation in leadership is central to closing our gender and ethnicity pay gaps

## Who we are

# Whitbread is the UK's largest hospitality business and a long-term constituent of the FTSE 100 index. With Premier Inn, we are the number one hotel operator in the UK and also have a growing presence in Germany.

### What we do

We provide high-quality, affordable hotel rooms, creating value for our stakeholders while remaining a force for good.

### Our brands

We are hospitality experts running the largest UK hotel brand, growing in Germany and offering a more compact and prime city location experience with 'hub by Premier Inn'.

See more on our corporate website

Annual Report 2025/26 | Purpose and strategy

Premier Inn

hub by Premier Inn

## Where we operate[1]

### United Kingdom and Ireland

Our largest and most profitable market is driven by high volumes of domestic travel, supplemented by inbound guests. With a significant decline in the independent sector and limited new room growth from other branded operators, we expect a favourable supply backdrop to remain in place for the next few years.

UK long-term room potential
125,000

Open rooms[2]
>86,000

Committed pipeline[3]
c.9,000

### Germany

The German hotel market has 40% more rooms than the UK and shares a number of attractive structural characteristics that helped drive Premier Inn's success in Great Britain. Having grown rapidly in recent years, we are on course to become Germany's number one hotel brand, delivering profitable growth and attractive long-term returns on capital.

Long-term ambition to become
No.1

Open rooms[4]
>11,000

Committed pipeline[3]
c.7,500

1 As at 26 February 2026, there are also 11 Premier Inns across the Middle East operated as part of a joint venture.

2 Includes six sites in Ireland, one in each of Guernsey and the Isle of Man and two in Jersey.

3 As at 26 February 2026, sites where the Group has a legal interest in a property with the intention of opening a hotel in the future. UK committed pipeline includes Accelerating Growth Plan extension rooms with planning and Board approval to progress.

4 Includes one site in Austria.

# Our sustainability programme

Our sustainability programme Force for Good is fundamental to our long-term growth and resilience. It comprises three pillars: responsibility, opportunity and community.

Sustainability is embedded throughout our operations, from food sourcing to building new sites, from providing career opportunities for all to investing in local regeneration. This is why guests trust our brands and investors are confident in our future.

FORCE FOR GOOD

## Responsibility

This responsibility pillar covers actions towards reducing our environmental footprint and ensuring responsible sourcing.

We take responsibility for the emissions of our property portfolio, one of the largest in the UK, and work to achieve our Net Zero target. We reduce our environmental footprint by using less water and minimise our food waste. Our procurement standards are designed to uphold human rights and minimise negative outcomes for nature.

Links to business strategy

Links to material topics

1 2 3 4

## Opportunity

We strive for all our team members to reach their potential, and work hard to retain our warm welcome, our passion and our pride.

Our employees are our key strength. Through a comprehensive approach to training, inclusion and wellbeing, we secure opportunities for growth and our teams consistently exceed customers' expectations.

Links to business strategy

Links to material topics

5

## Community

As the UK's largest hospitality business, we can impact the nation's health by offering better food choices and investing in children's wellbeing.

By investing in new hotels, we support local development and regeneration and create new jobs. We work to improve the nutritional value of our food. Our long-standing partnership with Great Ormond Street Hospital (GOSH) provides vital funding to develop state-of-the-art facilities.

Links to business strategy

Links to material topics

6 7

**Material topic key**

1 Climate change
2 Water
3 Circular economy
4 Supply chain
5 Equal treatment and opportunities for all
6 Product safety and quality
7 Corporate culture

**Read more about our materiality assessment** on page 5

**Business strategy key**

Grow and innovate in the UK

Focus on our strengths to grow in Germany

Enhance our capabilities to support long-term growth

**Annual Report 2025/26 | Our strategy**

# Our materiality assessment

Our approach to identifying material sustainability topics is informed by a Group-wide double materiality assessment conducted in 2023/24. It considered impacts on people and the environment, alongside risks and opportunities for the Group, informed by stakeholder input, internal analysis and senior management review.

The material topics we identified continue to shape the focus of our sustainability strategy and are shown on the right. The key impacts, risks and opportunities associated with each topic are set out in the Strategy section of this report.

| Material topics |
|---|
| 1 Climate change |
| 2 Water |
| 3 Circular economy |
| 4 Supply chain |
| 5 Equal treatment and opportunities for all |
| 6 Product safety and quality |
| 7 Corporate culture |

## Looking ahead

To prepare for the CSRD and UK SRS, we will update our double materiality assessment in 2026/27. This will enable us to further refine our focus on the most material sustainability topics for the business and society.

As part of this process, we will undertake a more in-depth assessment of impacts, risks and opportunities, strengthening the link between material topics, business priorities, targets and disclosures.

The Board and Executive Committee consider interests of all relevant stakeholders when making specific decisions to promote the long-term success of Whitbread in a sustainable manner.

Whitbread Annual Report 2025/26 | Stakeholders

| Stakeholder group | How we engage | | Engagement outcomes | |
|---|---|---|---|---|
| **Our teams** | • Employee forum (Our Voice), and employee survey (Your Say)<br>• Internal communications – Huddles, SharePoint and Viva Engage | • Annual performance reviews<br>• Wellbeing initiatives<br>• Four Diversity and Inclusion networks | • Team engagement remains high across the UK, Ireland and Germany<br>• Your Say shows that 82% of employees are aware of our sustainability programme, Force for Good | • Reduction of 2.5pp in employee turnover rates in the UK&I<br>• Our ability to recruit in the market is strong |
| **Customers** | • Customer feedback surveys<br>• Online reviews<br>• Emails | • Direct engagement with travel managers and corporate bookers on sustainability<br>• Social media engagement | • Verification of guest scores<br>• Improved booking opportunities<br>• Diverse menu choices | • Market outperformance and YouGov scores demonstrate the quality and value of the brand proposition and its popularity |
| **Investors** | • Annual General Meetings<br>• Financial and ESG disclosures | • Investor and sell-side analyst meetings | • Transparency on sustainability progress | • Alignment of sustainability goals with investor expectations |
| **Suppliers** | • Responsible Sourcing Policy<br>• Commodity sourcing policies<br>• Supplier meetings | • Questionnaires, audits & workplace assessments<br>• Sustainability supplier forums | • Improved transparency & assessment of human rights risks in our supply chains | • Collaboration on ESG goals, including human rights due diligence, carbon, waste, plastics and animal welfare |
| **Government and industry bodies** | • Policy and regulatory consultations<br>• Compliance and reporting<br>• Collaboration with peers on improving practices | • Active membership in industry groups (UKHospitality; Stronger Together Construction & Property Programme) | • Contribution to regulatory discussions<br>• Leadership in hospitality sustainability | • Compliance with environmental regulations |
| **Communities** | • Charity partnerships (GOSH, Children's Health Foundation, Action Funder, Children for a Better World) | • Local employment initiatives<br>• Volunteering programmes<br>• Community funding and investment | • £29m raised for GOSH over a 14-year-long partnership<br>• Local economic contribution through job creation and to local businesses | • Raised more than €50,000 for Children for a Better World in 2025/26<br>• Raised €8,250 for the Children's Health Foundation in 2025/26 |

# Our achievements in 2025/26

## Responsibility

We lead the UK&I hospitality industry with the most low-carbon* hotel rooms as of March 2026

2,300 rooms

We have lowered water use per hotel guest in UK&I from a 2019/20 baseline year by

18.0%

We have reduced our Scope 1 and 2 emissions intensity per m² from a 2016/17 baseline by

63.0%

## Opportunity

Number of apprenticeships in Operations and Support Centre

>1,000

We ensure our teams are paid above the National Living Wage and National Minimum Wage

31,500 employees

Winner of Most Transformative Inclusion Initiative at the Inclusion In Awards

## Community

Estimated number of volunteering and fundraising hours completed across the business

2,608

Number of digital devices donated to those with limited access to technology

769

Amount raised for charities in 2025/26

£2.6m

* By 'low-carbon' we mean that the hotels are powered by electricity backed by Renewable Energy Guarantees of Origin (REGO) and no gas or liquefied petroleum gas (LPG) is used for water and space heating and cooking. REGO certifies that the equivalent number of units of electricity purchased have been generated from renewable sources such as wind or solar.

## ESG scores in 2025/26

Our strong ESG ratings reflect the quality of governance and risk management of our material sustainability topics.

**Rated B**
for Climate and Water

**S&P CSA**
**Scored 54**
(88th industry percentile)

**Rated B**

**Rated AA**

# Responsibility

We have long, medium and short-term targets to drive progress and remain accountable. We review them annually to ensure they are still relevant, amending existing targets or adding new ones as needed.

| Key performance indicator | Performance in 2025/26 (dark green) vs target | 2024/25 | Market | Link to material topic | See more |
|---|---|---|---|---|---|
| **99.6% absolute reduction in Scope 1 and 2 emissions by 2040 from a 2016/17 baseline** | 48.3% reduction | 46.4% [1] | UK&I and Germany | 1 | See page 15 |
| **84.1% emissions intensity reduction in Scope 1 and 2 by 2030 from a 2016/17 baseline** | 63.0%/m$^2$ reduction | 61.5%/m$^2$ [1] | UK&I and Germany | 1 | See page 15 |
| **90% absolute reduction in Scope 3 emissions by 2050 from a 2018/19 baseline** | 21.0% reduction | 16.7% | UK&I and Germany | 1 4 | See page 16 |
| **58.1% emissions intensity reduction in Scope 3 by 2030 from a 2018/19 baseline** | 38.1%/m$^2$ reduction | 35.7%/m$^2$ [2] | UK&I and Germany | 1 4 | See page 16 |
| **36.4% absolute reduction in Forest, Land and Agriculture (FLAG) Scope 3 emissions by 2030 from a 2018/19 baseline** | 40.2% reduction | 32.5% | UK&I and Germany | 1 4 | See page 24 |
| **Reduce water use in the UK by 20% per guest by 2030 from a 2019/20 baseline** | 18.0% reduction | 14.2% | UK&I | 1 2 | See page 21 |

**Material topic key**

1. Climate change
2. Water
3. Circular economy
4. Supply chain
5. Equal treatment and opportunities for all
6. Product safety and quality
7. Corporate culture

1 The 2024/25 figure has been restated to reflect the re-baselining of Scope 1 emissions (see page 47 for details).

2 The 2024/25 has been restated due to a change in the methodology for m$^2$ calculations (see page 47 for details).

**PROGRESS REPORT** CONTINUED

# Responsibility continued

| Key performance indicator | Performance in 2025/26 (dark green) vs target | 2024/25 | Market | Link to material topic | See more |
|---|---|---|---|---|---|
| **Cut food waste by 50% by 2030 from a 2018/19 baseline** | 39.5% reduction | 31.3% | UK&I | 1 3 | See page 23 |
| **We will not send any operational waste to landfill** | 100% of operational waste diverted from landfill | 99.3% | UK&I and Germany | 3 | See page 24 |
| **100% of our suppliers will be assessed for inherent human rights risk** | 100% of suppliers risk assessed | 100% | UK&I and Germany | 4 | See page 25 |
| **100% cage-free status on all whole shell and ingredient eggs by 2025** | 100% of eggs sourced from cage-free farms, accredited by British Lion and Bord Bia (Origin Ireland Q-Mark) | 85.4% | UK&I | 4 | See page 26 |
| **100% of raw beef produced to a recognised farm assurance scheme in its country of origin** | 100% of our raw beef range | 100% | UK&I | 4 | See page 26 |
| **100% of wild caught fish served will be Marine Stewardship Council (MSC) or equivalent certified** | 100% of wild caught fish served | 100% | UK&I | 4 | See page 26 |
| **100% of palm oil in own recipe products will be Roundtable on Sustainable Palm Oil (RSPO) certified by the end of 2025** | 100% of palm oil in our own recipe products | 73% | UK&I | 1 4 | See page 26 |

**Material topic key**

1. Climate change
2. Water
3. Circular economy
4. Supply chain
5. Equal treatment and opportunities for all
6. Product safety and quality
7. Corporate culture

# Opportunity

| Key performance indicator | Performance in 2025/26 (dark purple) vs target | 2024/25 | Market | Link to material topic | See more |
|---|---|---|---|---|---|
| **45% female representation in our leadership population[1] in 2026** | 40.4% female representation | 39.5% | UK&I and Germany | 5 | See page 31 |
| **10% ethnic minority representation in our leadership population[1] in 2026** | 7.4% ethnic minority representation | 9.3% | UK&I | 5 | See page 31 |

1 Leadership population is defined by all Head and Director roles.

**Material topic key**

1 Climate change
2 Water
3 Circular economy
4 Supply chain
5 Equal treatment and opportunities for all
6 Product safety and quality
7 Corporate culture

# Community

| Key performance indicator | Performance in 2025/26 (dark yellow) vs target | 2024/25 | Market | Link to material topic | See more |
|---|---|---|---|---|---|
| **20% salt reduction in our menus by the end of 2024 from a 2017 baseline** | 12% salt reduction | 21.2% | UK&I | 6 | See page 34 |
| **20% sugar reduction in our menus from a 2015 baseline** | 23.5% sugar reduction | 24.7% | UK&I | 6 | See page 34 |
| **20% calorie reduction in our menus by the end of 2024 from a 2017 baseline** | 4% calorie reduction | 3.1% | UK&I | 6 | See page 34 |
| **We will raise £2.7m each year for Great Ormond Street Hospital Children's Charity** | £2.6m raised | £2m | UK | 7 | See page 36 |

# Adapting to future-proof our business

**CH Christine Hodgson**
Chair

**DP Dominic Paul**
Chief Executive

Whitbread operates in a sector where sustainability is increasingly shaping costs, regulation and guest expectations. The Chair and CEO discuss how these forces are influencing decisions today while sharpening the business for the long term.

## Q Which sustainability-related risks have materialised for Whitbread?

**CH** Customer expectations on sustainability are evolving, particularly those of our business customers. We are responding by sharing more environmental data with travel management companies and booking platforms to help guests make an informed choice. Efficiency measures and the electrification of our hotels help to improve the carbon-per-stay metric tracked by some business guests. Regulation is tightening in both the UK and EU, so we continue to progress against our climate targets and are spending more time on supply chain due diligence.

**DP** We are seeing climate-related impacts in our day-to-day operations. Hotter summers mean we are spending more on air conditioning to keep guests comfortable and the price of food commodities is going up, while milder winters take some pressure off margins as we use less energy for heating. Our food waste reduction programme also helps to lessen the impact of cost price increases, some of them due to extreme weather. From a people perspective, we are seeing labour costs rise across the sector, making productivity and retention even more important.

## Q How can Whitbread protect profit while ensuring long-term value creation?

**DP** We focus on what shields profit today and builds resilience for tomorrow. That means prioritising actions that pay back quickly – cutting energy and water use and reducing food waste. We are also aligning climate transition investment with our Accelerating Growth Plan (AGP) so we only disrupt a site once. When we complete the work for AGP, we look at the viability of switching from an ageing gas boiler to an air-source heat pump at the same time, rather than coming back later. The economics of air-source heat pumps have already closed the gap with gas and may tilt further if electricity becomes cheaper than gas. Our vertically integrated model is a strategic advantage: operational control gives us speed and lets us choose how and when to decarbonise a site.

**CH** In 2026, we will update our Transition Plan, setting out how we will operate in a changing climate and a low-carbon economy. The industry is moving in the right direction because more leisure guests want to travel sustainably, while business travellers are watching their carbon footprint. Investing in our teams, supply chains and estate makes perfect commercial sense. It strengthens resilience and keeps us in line with changing guest expectations.

## Q How will Premier Inn look as a sustainable hotel?

**DP** The same fantastic guest experience, with lower running costs and impact. Expect buildings designed to stay cool in summer through better shading, ventilation and smarter controls. Behind the scenes, our ways of working will continue to evolve: optimised sourcing for food, fittings and construction materials, and ever stronger labour protections both in our operations and across our value chains.

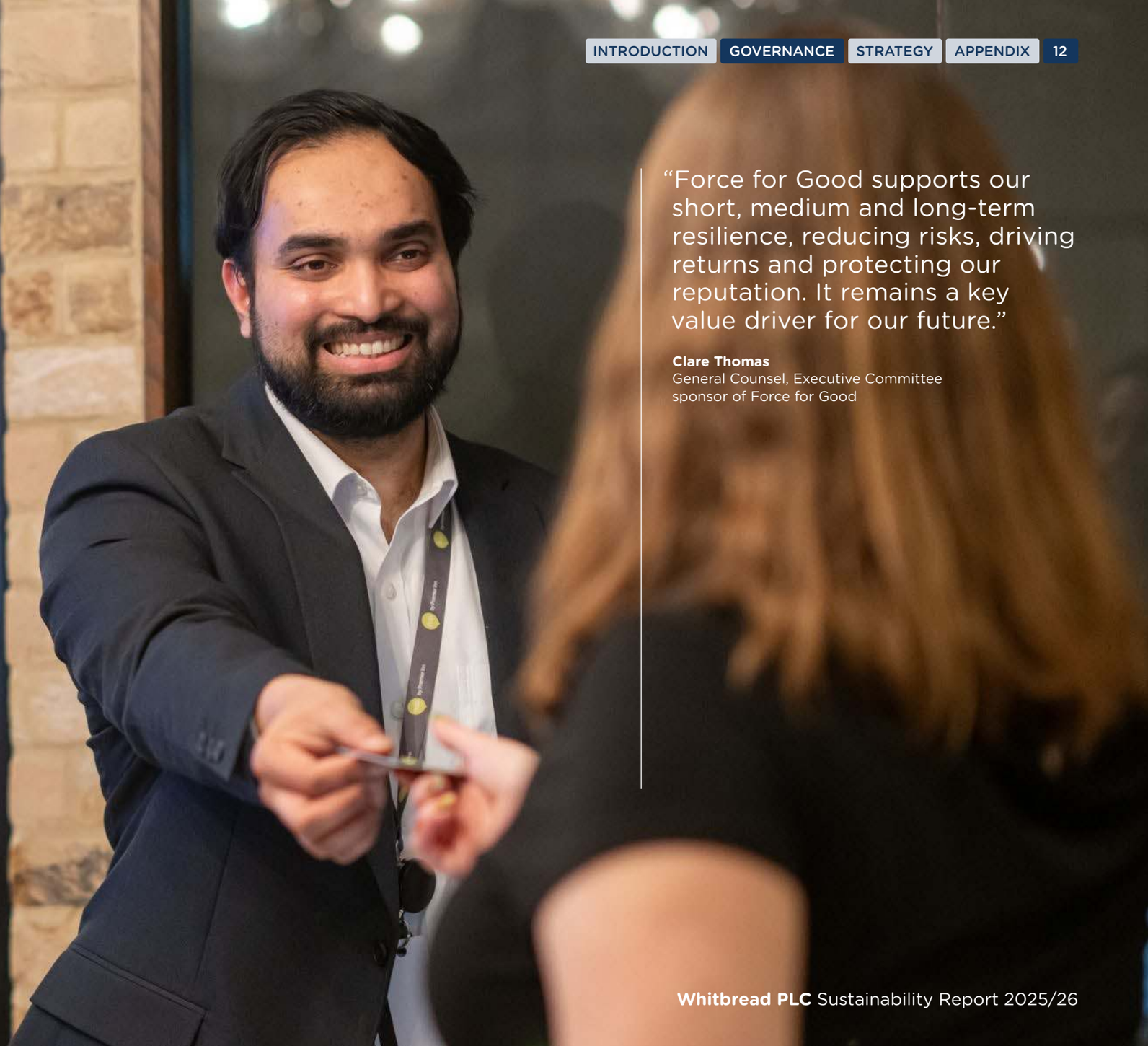
**CH** Designs and materials are shifting towards carbon efficiency and circularity; low-carbon concrete alternatives, engineered timber where suitable, recycled metals and design for disassembly to cut refurbishment waste. The hotel of the future should also contribute to the places it depends on, not extract from them. As the UK's largest hospitality business, and growing in Germany and Ireland, we understand this responsibility. If Premier Inn can do this at scale, the rest of the industry will follow.

**Christine Hodgson**
Chair
29 April 2026

**Dominic Paul**
Chief Executive
29 April 2026

# Governance and risk management

Strong compliance with regulation and a clear governance structure underpin our commitment to long-term value creation for all stakeholders. This commitment starts with our Board, which ensures that decisions are made the right way – responsibly and in line with our goals and values.



"Force for Good supports our short, medium and long-term resilience, reducing risks, driving returns and protecting our reputation. It remains a key value driver for our future."

**Clare Thomas**
General Counsel, Executive Committee sponsor of Force for Good

**Inside this section**

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14 Risk management

# Board oversight and executive accountability

Whitbread's Board of Directors is ultimately accountable for sustainability governance. It approves strategy and sustainability targets, and determines our risk appetite.

The Board receives regular updates from our General Counsel, including progress on ESG issues and performance against goals and targets. It also holds annual dedicated sessions to review programme progress and ensure sustainability is considered in all decision-making.

The Board reviews sustainability matters as part of the corporate risk management process, with Force for Good formally included in twice yearly risk reviews conducted by the Audit Committee. The Committee also reviews the TCFD-aligned disclosures included in the Annual Report.

Responsibility for sustainability execution sits with the Executive Committee (ExCo), which reviews the sustainability strategy and its delivery twice a year. The General Counsel acts as the accountable executive for sustainability matters, supported by the Head of Sustainability who leads day-to day-oversight and reports directly to the General Counsel.

The Sustainability Steering Committee, which includes the majority of ExCo, reviews sustainability initiatives and progress against targets four times a year.

Sustainability-related workstreams are managed by cross-functional working groups. For example, the Scope 3 Working Group focuses on supply chain engagement and reduction of value chain emissions through innovation. The Scope 1 & 2 Working Group oversees initiatives related to cutting operational emissions and our water reduction progress. The Food Waste Working Group monitors implementation of waste reduction across all sites and in procurement. And the Human Rights Working Group supports delivery of the strategy and supply chain due diligence.

## Board-level Committees

**Audit Committee –** Oversees the effectiveness of the risk management framework and internal controls, reviews sustainability related risks, and approves TCFD disclosure.

**Nomination Committee –** Ensures the Board composition includes relevant ESG skills and experience, with climate change, carbon emissions and ESG regulation strongly represented among directors. It also ensures that the board diversity targets are met.

**Remuneration Committee –** Integrates ESG metrics into reward structures, including carbon reduction and leadership diversity targets in executive incentive schemes. ESG measures form part of annual incentives for senior leaders, as well as contribute to workforce-level KPIs.

## Remuneration

### Annual incentive

Applicable to our salaried employees, including executive directors. The balance of measures influencing the incentive for executive directors in 2026/27 is as follows:

**Group profit performance**

50%

- Adjusted PBT target.

**Germany profit performance**

10%

- Segmented adjusted profit target.

**Efficiency**

15%

- Efficiency savings target.

**Strategic objectives**

20%

- A mix of financial and non-financial business objectives aligned to the Group's strategic priorities.
- Measures are quantifiable and linked to the business plan and future financial performance.

**ESG measures**

5%

- Reduction in carbon emissions.
- Diversity in our senior leadership population.

## Incentivising sustainability performance through annual bonuses

The WINCard provides a framework to evaluate, monitor and manage business performance to drive improvement and inform team member reward. It focuses on a small number of critical measures, including sustainability-related ones: carbon reduction, measured through reductions in gas consumption across the UK and Ireland estate, and diversity in senior leadership.

Measures applying to executive directors are agreed with the Remuneration Committee, with the remaining measures approved by the Executive Committee. We use a traffic light system to assess performance and determine reward outcomes across the organisation.

In 2025/26, the ESG measures included in the executive directors' Annual Incentive Scheme were carbon reduction and leadership diversity. The same measures will apply in the 2026/27 financial year.

Alongside the WINCard, at the start of each financial year we set targets for the Balanced Scorecard. It is a non-incentivised reporting tool that tracks a wider set of measures across our hotels, restaurants and the Support Centre. We measure performance through KPIs across People and Operations, Customer, Financial and Force for Good. These include metrics on team and guest safety, energy consumption, water use and food waste reduction (from 2026/27), etc.

# Sustainability risks integrated into enterprise risk management

### Whitbread PLC Board

**Board** is the ultimate decision-making body which approves strategy and targets.

**Audit Committee** aids the Board in overseeing risks, including ESG risks, with a focus on the risk process and the control environment.

**Nomination Committee** ensures the Board composition has the necessary balance of skills, knowledge and experience, including those related to ESG issues.

**Remuneration Committee** aids the Board in ensuring that ESG is appropriately reflected in our reward structure.

### Executive Committee

Our day-to-day leadership team oversees sustainability delivery.

General Counsel is the Executive Committee member primarily accountable for sustainability.

### Sustainability Steering Committee

Oversight of sustainability issues.

### Sustainability team

Proposes and implements the strategy and oversees the incorporation of sustainability into Whitbread's business practices.

Ensures that, through the business lines, sustainability risks and opportunities are tracked, tested and managed. Reports on ESG, working closely with relevant departments across the business.

**Scope 1 & 2 Working Group**

**Scope 3 Working Group**

**Human Rights Working Group**

**Food Waste Working Group**

Non-exhaustive list of cross-functional working groups that provide oversight and drive implementation of sustainability initiatives.

## We apply a consistent, enterprise-wide approach to risk governance, integrating sustainability risks within our established risk management framework.

This approach ensures that we assess ESG considerations alongside commercial, operational and financial risks, with clear accountability, robust oversight and alignment with our strategic objectives.

Oversight of the effectiveness of internal controls and risk systems is delegated to the Audit Committee, which performs an annual review of our processes. We conduct a bi-annual top down assessment of principal risks, enabling the Board and Executive Committee to revise our risk appetite across key categories, considering impact, likelihood and potential for mitigation. Risk appetite guides major decisions and seeks to align sustainability commitments and commercial strategy.

ESG risks are monitored through the sustainability risk register, with ownership, mitigations and progress tracked collaboratively between the Sustainability team and Internal Audit, as well as other functions with a role to play. These processes ensure we identify both existing and emerging regulatory requirements through structured horizon scanning and cross-functional engagement. To ensure our operational teams are prepared, we cascade relevant information on regulatory developments to them through standard risk management forums.

Functional risk owners identify and monitor risks relevant to their areas, escalating them through the Executive Committee and Risk Working Group (RWG). The RWG, made up of cross-functional senior leaders, examines risk interdependencies and emerging threats, enabling us to respond proactively to evolving issues.

Our sustainability-related risks span several domains. Climate-related risks include shifts in consumer demand towards sustainable offerings, impacts of carbon taxation and compliance costs, requirements for building upgrades, and operational disruptions arising from extreme weather events.

Beyond climate, principal sustainability risks include talent attraction and retention, supply chain integrity, health and safety exposures (including allergens, fire, terrorism and food safety), and privacy and data security risks. Mitigations range from investment in employee wellbeing and development, to supplier vetting and monitoring, independent unannounced safety audits and robust training programmes. They also include mature information security controls such as network monitoring, penetration testing and GDPR aligned data protection practices.

**Whitbread Annual Report | TCFD**

For full climate risk disclosures, see the TCFD report within the Annual Report.

# Strategy, metrics and targets

Our owner-operator business model allows us to transition to a more sustainable hotel company faster than many of our competitors. This section sets out our strategy, commitments and progress against our environmental, social and governance objectives.

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**45%**
Target for female representation in our leadership in 2026

**50%**
Target to reduce food waste by 2030

**Net Zero**
We are committed to reach by 2050

"We have improved efficiency and resilience through Force for Good, and that supports our financial performance. We can, and will, push further where sustainability and commerciality align."

**Hemant Patel**
CFO

# Climate strategy and governance

## Targets and performance

**Material issue**

**1** Climate change

### Targets

**Reduction in Scope 1 and 2 emissions by 2040 from a 2016/17 baseline year**

99.6%

**Reduction in Scope 1 and 2 emissions intensity by 2030 from a 2016/17 baseline year**

84.1%/m$^2$

### Progress to date

**Reduction in Scope 1 and 2 emissions by 2040 from a 2016/17 baseline year**

48.3%

**Reduction in Scope 1 and 2 emissions intensity from a 2016/17 baseline year**

63.0%/m$^2$

With the impact of climate change increasingly evident in our business, it is critical for long-term resilience that we minimise our own impact and adapt our model for changing weather conditions. In 2025/26, we made progress both in operational and value-chain emissions towards our net zero target.

Our approach to assessing and mitigating climate-related risks is embedded in the company-wide risk management process. Oversight of the climate-related programmes is delivered through the Board, Executive Committee, Sustainability Steering Committee, and cross-functional working groups.

Climate accountability is reinforced through our remuneration framework. Carbon reduction forms part of the Annual Incentive Scheme (AIS) for executive directors and eligible senior management, while also being included in WINCard for all salaried employees (see more on page 13).

Decarbonisation of our hotels underpins our climate-related opportunities. As more customers make conscious choices towards low-carbon* stays (especially business guests to support their own companies' Scope 3 targets), and as taxes are expected on residual emissions, decarbonising our operations offers opportunities for both increased revenue and reduced cost.

Our value chain emissions - driven by food purchases, construction and refurbishment, marketing and IT, and laundry and cleaning products - represent 87% of our total emissions footprint (market-based). Our key levers to reduce them are improved efficiencies through strategic procurement choices, circularity of materials and, crucially, systemic supplier engagement: 85% of our Scope 3 emissions are generated by suppliers.

| I/R/O | Detail | Part of value chain |
|---|---|---|
| **Impact** | Emissions from building and running hotels intensifies climate change, including through carbon footprint of purchased goods and services. | Upstream, own operations |
| **Risk** | Risks associated with the level of investment in carbon reduction solutions, increase in extreme weather events, changes in customer demand, policy, taxation and compliance. | Upstream, own operations, downstream |
| **Opportunity** | Opportunities linked to a growing customer base and more resilient property portfolio. | Own operations, downstream |

Annual Report 2026 | TCFD report

Climate change affects many parts of our business. Risks and opportunities affect our teams, and stakeholders across different functions will need to play a role in reducing emissions. As such, our approach to climate change is underpinned by cross-functional collaboration. Our Scope 1 & 2 and Scope 3 working groups are examples of this: bringing together stakeholders from relevant functions, both in the UK and Germany, to take ownership of a shared challenge.

Within the Scope 3 Working Group, we bring together both procurement leads, who determine who we buy from and manage our supply base to drive progress, and the business leads, who define what we need (e.g. our menu, rooms or construction style). Our Scope 1 & 2 Working Group includes representatives from a number of teams within our property function, to ensure all categories of emissions are within scope. Both groups also bring together stakeholders from our German business, finance, legal and other teams to ensure our plans and approaches are embedded in business strategy.

**Total group emissions reduction in 2025/26**

4.9%

In 2025/26, our total group emissions fell by 4.9% year on year to 442,555 $tCO_2e$ (market-based). Scope 1 emissions declined by 6.8%. Scope 2 emissions increased by 21.2% (market-based), reflecting the switch from DEFRA emission factors to the UBA dataset for German energy, despite a 1.2% year-on-year reduction in actual electricity and district heating consumption. Scope 3 emissions decreased by 5.1%, primarily due to lower food purchases following our Accelerating Growth Plan, which involves the transformation of branded restaurants into hotel rooms. See more detail on Scopes 1–3 in the SECR disclosure on pages 46–47.

In 2026/27, we will publish our updated Climate Transition Plan. It will be a holistic programme considering not just our own decarbonisation, but our wider transition to a business operating in the realities of a changing climate.

* By 'low-carbon' we mean that the hotels are powered by electricity backed by Renewable Energy Guarantees of Origin (REGO) and no gas or liquefied petroleum gas (LPG) is used for water and space heating and cooking. REGO certify that the equivalent number of units of electricity purchased have been generated from renewable sources such as wind or solar.

**CLIMATE CHANGE** CONTINUED

# Climate strategy and governance continued

### Split of our Scope 1, 2 and 3 emissions in 2025/26

**Scope 1:**
11.0%
(48,810 $tCO_2e$)

**Scope 2 (market based):**
1.7%
(7,435 $tCO_2e$)

**Scope 3:**
87.3%
(386,310 $tCO_2e$)

**Force for Good in action: Responsibility**

## Data-led sustainability supports revenue growth

Sustainability credentials are now a core sourcing requirement for travel management companies, corporates and government customers across the UK, Ireland and Germany. In 2025/26, we developed a site level dataset covering carbon, water and waste intensity across all hotels, aligned with World Sustainable Hospitality Alliance methodologies. This enables credible RFP responses, supports integration with booking platforms, protects existing revenue and underpins future growth.

**Environmental footprint of an occupied room per night at our UK&I hotels in 2025**

Carbon[1]
3.4 $kgCO_2e$

Water[2]
211L

1 Market-based. Reported in accordance with the Hotel Carbon Measurement Initiative (HCMI) standard, version 2.0.

2 Reported in accordance with the Hotel Water Measurement Initiative (HWMI) standard, version 2.0.

# Reducing operational emissions

## Performance

**Material issue**

1 Climate change

## Progress to date

**Number of low-carbon* rooms by March 2026**

2,300 (+c.800 in 2025/26)

**Number of hotels with solar panels by March 2026**

221 (+13 in 2025/26)

**Share of electric vehicles in the company fleet (both job need and benefit cars)**

>40%

* 'Low-carbon' means that the hotels are powered by electricity backed by Renewable Energy Guarantees of Origin (REGO) and no gas or LPG is used for water and space heating and cooking.

Minimising energy consumption is a core financial efficiency measure that will, in turn, deliver carbon reduction benefits and help to future-proof our estate.

The energy hierarchy focuses first and foremost on reducing energy demand, before moving to renewables wherever possible, and finally offsetting the residual.

Considering our heavy dependence on gas for heating water for our 846 hotels across the UK and Ireland, our primary challenge remains their retrofitting with equipment that can be powered by renewable energy.

In Germany, our challenge is weighted towards Scope 2: many of our properties are connected to district heating networks, meaning we are reliant on their operators hitting the government's decarbonisation targets.

In 2025/26, we invested £2.1m in hotel decarbonisation, having now hit over 2,300 low-carbon* rooms. Our disciplined capital allocation is focused on replacing ageing gas boilers with air-source heat pumps and water reduction measures (which result in less gas used for heating water).

All data from converted sites is being fed back into our Scope 1 and 2 decarbonisation model to ensure this accurately reflects installation and operational costs. This allows us to determine the optimum trajectory and mix of technologies needed in future to achieve our 2030 and 2040 targets.

Our Scope 1 & 2 Working Group focused on initiatives to reduce our operational emissions, and has continued to meet regularly, bringing together colleagues from our Property, Finance and Sustainability teams. We have already addressed the low hanging fruits: LED lighting is installed as standard; voltage is optimised throughout the estate; additives are added to boilers to increase efficiency; and standard kitchen equipment has been swapped for energy efficient kit.

However, we know we still have much to do. We are taking a more holistic view of our hotel design, optimising the specification of each piece of equipment. We are building a long-term plan to reduce our emissions from F-gases, used in our air conditioning and refrigeration systems. We are also looking at how we might improve team behaviours and reinforce messaging (e.g., heating up times for kitchen equipment).

In 2025/26, we achieved a 63.0% reduction per $m^2$ in our Scope 1 and 2 emissions intensity, to 1.78 $kgCO_2e$ per $m^2$, on a market-based basis compared with a 2016/17 baseline, and a 3.9% reduction year on year. This was driven primarily by a 7.7% year-on-year reduction in gas consumption.

We continued to purchase Renewable Energy Guarantees of Origin (REGOs) in the UK and Ireland and Guarantees of Origin (GoOs) in Germany, allowing us to report zero market-based emissions from electricity consumption in those locations.

In 2025/26, we re-baselined Scope 1 emissions to reflect the transition from our own leased delivery fleet to a shared logistics service, delivering both carbon and cost efficiencies. Without re-baselining, business travel emissions would have fallen by 93.3%. Following re-baselining, emissions decreased by 20.2% year on year, reflecting the continued increase in hybrid and electric vehicles, and a decrease in the number of vehicles overall in our company fleet.

Emissions associated with the shared logistics service were accounted for in Scope 3, Category 4 (Upstream transportation and distribution).

**Force for Good in action: Responsibility**

## Accelerating Growth Plan

We have used our Accelerating Growth Plan (AGP) to speed up the decarbonisation of our estate. Within the framework of AGP, we are converting our branded restaurants into higher returning hotel rooms, together with an integrated restaurant, which results in lower energy consumption. We are also electrifying kitchen equipment at some affected sites. A number of the conversions require building extensions; in these cases, we do not add any gas-powered equipment. We further reduce emissions by removing LPG-fired equipment, which is more carbon intensive than gas. AGP will result in c.3,000 new rooms, 90% of which will be low carbon, i.e. powered solely by REGO-backed electricity for space and water heating, with no gas connection.

**CLIMATE CHANGE** CONTINUED

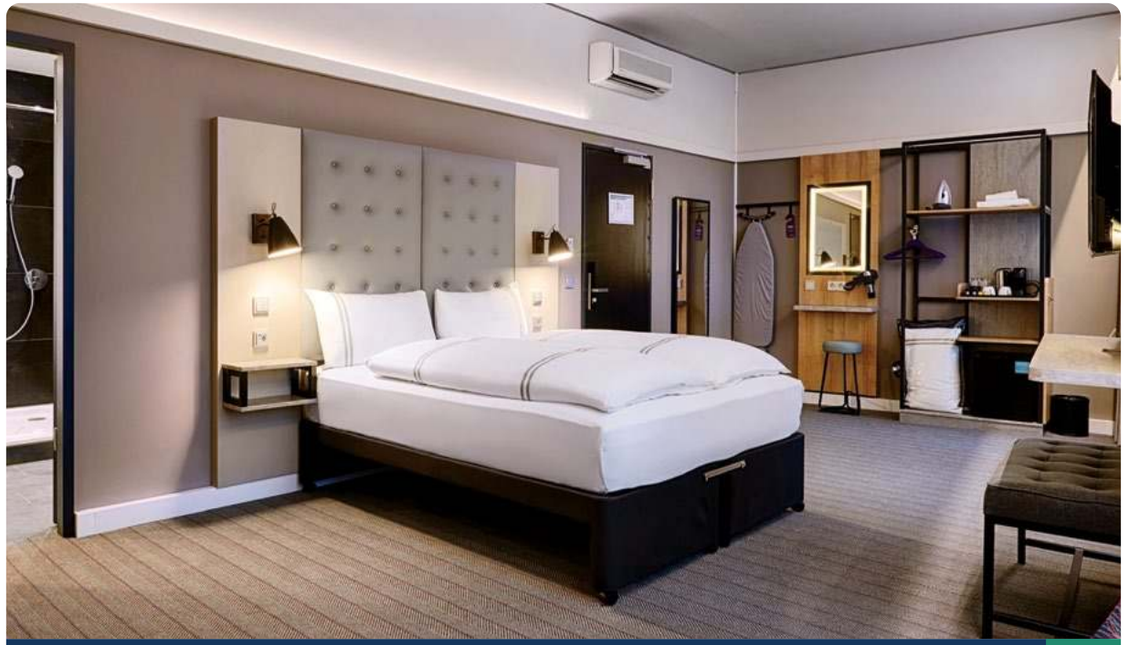
# Reducing operational emissions continued

**Force for Good in action: Responsibility**

## Financial gains from decarbonisation

Our decarbonisation initiatives are delivering clear financial benefits alongside emissions reductions. Lower-cost efficiency measures, such as low-flow showerheads, generate rapid returns, with payback in under a year and an estimated £3.7 million annual P&L benefit when fully deployed. Targeted capital investments in asset efficiency, including plant room insulation, offer attractive medium-term returns, with a 4.4-year payback and strong lifetime return on capital employed.

We currently expect larger-scale net zero retrofits to be broadly cost neutral in operation, with financial returns improving over time as electricity costs become more competitive relative to gas. Overall, the programme demonstrates that disciplined decarbonisation investment can enhance cost efficiency, asset resilience and long-term value, while supporting our climate commitments.



**Force for Good in action: Responsibility**

## Certified energy management in Germany

Our systematic, data-driven approach to reducing energy costs and environmental impact was strengthened in 2025/26. We successfully implemented and certified our German energy management system in line with ISO 50001, a legal requirement for our German operations. The German support centre and a representative sample of seven hotels were independently audited against the standard.

The structured framework supports continual improvement in energy performance, including efficiency, use and consumption. We have underpinned progress with higher-quality data, with digital smart meters providing live electricity, gas, district heating and water information across much of the estate.

This has enabled more granular analysis, targeted optimisation of HVAC and building management systems, and the testing of efficiency measures, including upgraded LED lighting and heating system improvements.

# Integrating sustainability across our hotels

Throughout our estate, we are gradually integrating sustainability considerations into the way we design and operate our buildings.

From REGO-backed electricity and on-site solar generation to water-saving technologies, these initiatives which are being gradually introduced to help reduce our emissions while improving our property portfolio resilience and guest experience.

**Solar roofs**

**Blue roof**

**Energy-efficient appliances**

**Electric grills in kitchens**

**BMS energy management system**

**Air-source heat pumps**

**Insulation, LEDs and ongoing energy efficiency programme**

**Water reduction technologies and leak detection**

**Electric vehicle charging points**

100%

**REGO-backed electricity**

# Cross-functional approach to supply chain footprint

## Targets and performance

**Material issue**

1 Climate change

### Targets

**Absolute reduction in Scope 3 emissions by 2050 from a 2018/19 baseline:**

90%

**Emissions intensity reduction in Scope 3 by 2030 from a 2018/19 baseline:**

58%

### Progress to date

**Absolute reduction in Scope 3 emissions by 2050 from a 2018/19 baseline:**

21%

**Emissions intensity reduction in Scope 3 by 2030 from a 2018/19 baseline:**

38%

We are now only four years from our mid-term Science Based Target to reduce Scope 3 emissions intensity by 58% from a 2018/19 baseline.

To get there, we are expanding supplier outreach beyond the top ten, and encouraging data accuracy and decarbonisation measures.

In 2025/26, we established the Scope 3 Working Group, bringing together colleagues who determine what we buy (Product teams) and who we buy from (Procurement), alongside Sustainability, Finance, Legal, Property, F&B, Technology and other supporting areas. Six workstreams now meet monthly, with a full cross-functional forum convening every three to six months to support decision making, alignment and risk escalation. This ensures that no decisions are made in silos, without full consideration of the impacts on other teams and, most importantly, our guests.

The objective for the first year of the working group is to re-run our marginal abatement curve analysis using realistic parameters built on understanding opportunities and costs within each workstream. A marginal abatement cost curve analysis assesses the potential reduction in $CO_2e$ alongside the cost per tonne reduction, allowing evaluation of the financial impact of decarbonisation and the prioritisation of the most cost-efficient initiatives.

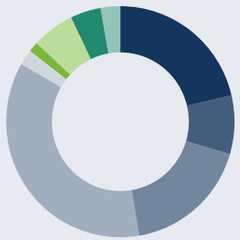
To ensure our effort is focused where it has most impact, we introduced a structured segmentation model that categorises suppliers by emissions intensity, business criticality, maturity (targets, disclosure, reduction plans) and our ability to influence them to change. This creates four priority quadrants – Transform, Challenge, Accelerate and Collaborate – each with a tailored engagement approach. For example, high-emitting, business-critical construction suppliers are in the Transform/Accelerate categories and require deep collaboration and capability building, whereas large multinationals with strong maturity but lower influence fall into Monitor.

In April 2026, we sent out a survey to our c.100 highest emitting suppliers to request detailed information on their carbon reduction targets, plans and specific data, to allow us to better understand how far our current supply base is aligned with our own targets.

Achieving our net zero ambition also requires stronger internal capacity. Our work includes assessing capability gaps across Procurement and Product teams; beginning development of a carbon literacy curriculum and Scope 3 training modules; and enhancing data management and digital tools to support carbon accounting. We will scale training further next year to embed sustainability into procurement decision making as standard practice.

In 2026/27, we plan to re-baseline some of our Scope 3 emissions to account for more granular product-level carbon data we expect to receive from our suppliers. As our Accelerating Growth Plan is still underway, we will update our Scope 3 baseline fully once the programme is complete in 2027/28.

### Scope 3 FLAG/non-FLAG split and composition



**FLAG**

| | |
|---|---|
| Purchased goods and services, and capital goods: | 21.3% |

**Non-FLAG**

| | |
|---|---|
| Purchased goods and services (product): | 8.2% |
| Purchased goods and services (non-product): | 17.8% |
| Capital goods: | 35.9% |
| Fuel and energy-related activities: | 2.2% |
| Upstream transportation and distribution: | 1.4% |
| Employee commuting: | 6.0% |
| Investments: | 4.3% |
| Other: | 2.8% |

### Mapping our Scope 3 (value chain) emissions

**Percentage of emissions coming from our top 10 emitting suppliers**

43%

**Top 75% of emissions sits across**

78 suppliers

**Remaining 25% of emissions linked to**

2,500 suppliers

# Building low-carbon hotels

## Targets and performance

**Material issue**

1 Climate change

### Targets

Low-carbon-only* new self-built hotels in UK&I from

2025

Low-carbon-only* new hotels in UK&I built by developers from

2027

### Progress in year

Number of hotels receiving EPC A

4 (100%)

Percentage of new hotels which are low-carbon* in the UK&I

100%

Since 2024, our conversion-led strategy has helped us deliver high-quality budget rooms faster, with a lower environmental footprint.

## Converting brown assets

In 2025/26, we opened seven new hotels – four in the UK and three in Germany, of which four were newly built and three were conversions of existing buildings. Next year, we plan to deliver 20 new sites – 7 in the UK and Ireland, and 13 in Germany – with around two-thirds in existing but underused buildings.

Conversions often move faster through planning and building stages, particularly where changes to building structure are limited. This can bring forward opening dates, resulting in a year of additional trade and revenue on average.

The main carbon benefit of conversion arises from what we do not build. Retaining foundations, slabs and structural frames reduces the need for carbon-intensive materials such as new concrete and steel. In one London example, design development for the Brunswick Centre proposal (currently under construction) shifted from breaking out a concrete deck, to lowering the existing slab, saving an estimated 650 $tCO_2e$ of embodied carbon.

Where we do add new space, our carbon assessment tool helps us choose the best option by comparing carbon and cost across different designs. For example, at another hotel under construction, Moorgate hub in London, we assessed two options and chose a smaller 95-bed version based on lower carbon impacts and significant cost savings.

Our focus on hub by Premier Inn, which offers affordable rooms in central locations in major UK cities, also helps reduce embodied carbon per room. This is because hub rooms are smaller, at 25m² compared with 36m² for a Premier Inn room on average. We have opened 19 hub hotels (3,300 rooms) since 2013, and hub now makes up 29% of our committed pipeline, including AGP.

## Energy performance

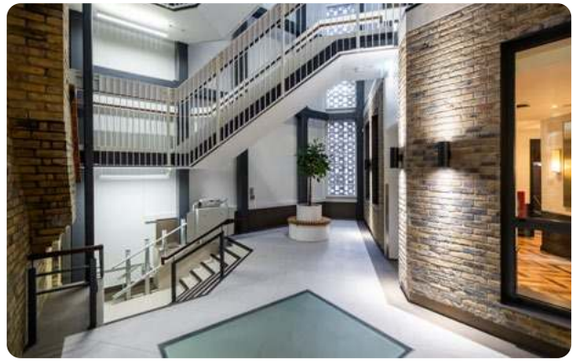
Sustainable construction supports long-term value. Energy-efficient, low-carbon buildings are increasingly attractive to investors, particularly institutional investors looking for resilient assets aligned with net zero pathways. Hotels with strong sustainability credentials can be easier to finance, operate and ultimately sell, supporting portfolio liquidity and value.

All our self-built hotels in the UK and Ireland, both new builds and conversions, are low-carbon*, powered solely by REGO-backed electricity, since 2024/25. All four UK hotels (589 rooms) opened in the UK in 2025/26 are all-electric, with the two newly built ones achieving EPC A.

The scope to improve energy performance depends on the type of conversion. In minor refurbishments of older hotels, we do not typically upgrade energy performance. However, where conversions are substantial and involve a change of use, we can deliver major improvements, moving from lower EPC ratings to an A. This reflects the integration of modern building systems, better insulation, efficient lighting and low-carbon technologies.

Since 2020, we have opened 62 hotels in the UK&I. Of these, 47 achieved an EPC rating of A, and 49 were certified to a BREEAM rating of Very Good or higher, including ten rated Excellent and one Outstanding. In 2025/26, one of our new-builds was certified to BREEAM Excellent and another to Very Good.

In Germany, two new-builds in 2025/26 achieved the equivalent of EPC A and one of them, Premier Inn Stuttgart Zuffenhausen, achieved DGNB certification. Since 2020, 15 newly built hotels have been certified under sustainable building standards including BREEAM, LEED or DGNB.



| New-build hotels in the UK&I | 2025/26 | 2024/25 |
|---|---|---|
| Number | **2** | 4 |
| Rooms | **296** | 548 |
| Total investment, £ million | **67.1** | 64.8 |
| Number of hotels with EPC A | **2** | 4 |
| Number of hotels with BREEAM Excellent | **1** | 2 |

| New hotels in converted buildings in the UK&I | 2025/26 | 2024/25 |
|---|---|---|
| Number | **2** | 3 |
| Rooms | **293** | 494 |
| Total investment, £ million | **62.2** | 88 |
| Number of hotels with EPC A | **0** | 3 |
| Number of hotels with BREEAM Excellent | **0** | 1 |

* 'Low-carbon' means that the hotels are powered by electricity backed by Renewable Energy Guarantees of Origin (REGO) and no gas or LPG is used for water and space heating and cooking.

# Driving water efficiency

## Targets and performance

**Material issue**
**3** Water

### Targets

Reduction per sleeper by 2030 from a 2019/20 baseline year in UK&I

20%

### Progress to date

Reduction per sleeper from a 2019/20 baseline year in UK&I

18.0%

Sites with low-flow kits installed in the UK&I

558

Rooms with low-flow kits installed in the UK&I

56,660

We see clear opportunities associated with water stewardship. Improving water efficiency reduces operating costs and strengthens our resilience to climate change. Our focus on efficient fixtures and fittings, leak detection and optimised housekeeping practices enables us to decouple increased guest numbers from water use.

Minimising our water consumption is not just the right thing to do. It is essential for the resilience of our own operations as we head into a future in which water supplies are uncertain. 30% of Europe's land is considered to be water stressed[1], with this figure only expected to grow over the coming decades as the impacts of climate change and nature depletion exacerbate problems caused by increasing demand. Water use in hotels has long been higher than at home, with a single room recorded as using nearly three times as much as the average household[2]. The biggest use of water is through showers, toilets and taps, yet these are also critical to the guest experience. Reducing water flow without impact on our customers therefore requires careful design and extensive trials.

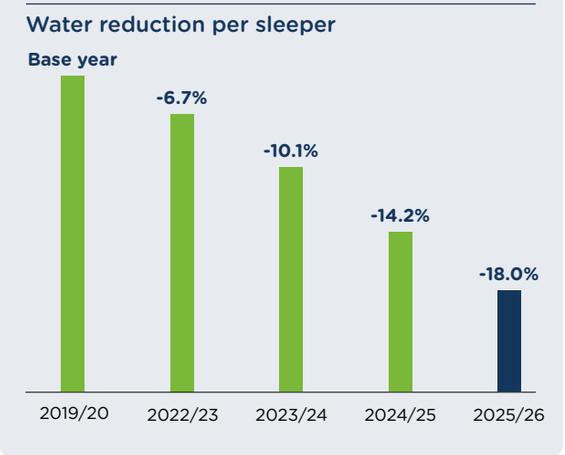
We recently identified a way to strengthen our water reduction measures and piloted it across 46 sites. We gathered customer feedback via a dedicated question in the guest survey both before and after the change was made. We required a minimum of 100 responses per site and these were carefully examined to determine if the new equipment had any impact on guest experience. Only once fully satisfied that guests were unaware of the change would we begin an estate-wide rollout.

## Our risks and opportunities

Our principal water-related risks are physical and regulatory. Physical risks arise from increasing water stress in parts of the UK, particularly the South and East of England, where 30 of our UK sites with more than 200 bedrooms operate in water-stressed catchments. In Germany, seven of our sites face similar conditions. These locations face potential constraints on availability, pressure to reduce consumption during peak periods and the risk of temporary supply restrictions.

Demonstrable progress on water is increasingly valued by corporate and public sector customers, who use ESG performance as a factor in procurement decisions, and by investors assessing our long-term resilience. Our supply chain also depends on water, for example our laundry services, which we cannot operate without.

Our water reduction programme is managed by the Property team and overseen by the Scope 1 & 2 Working Group (as water reduction contributes to our carbon target). We report progress to the Sustainability Steering Committee, ExCo and ultimately the Board.




1 The EU's water crisis by the numbers – POLITICO.
2 FOCUS ON: Water and Hotels – Sustainable Hotel News.

| I/R/O | Detail | Part of value chain |
|---|---|---|
| **Impact** | Water abstraction is one of the material impacts of hospitality businesses on the natural environment as all guests use toilets, taps and showers, while restaurants consume water for cooking and food preparation. | Own operations |
| **Risk** | If water is not available at our sites, we cannot trade. | Own operations |
| | Regulatory risks include rising water tariffs, more stringent efficiency standards and potential new obligations on large commercial users in high-stress areas. | Own operations |
| **Opportunity** | Improving water efficiency reduces operating costs and strengthens our resilience to climate change. | Own operations |
| | Lowering water use is becoming increasingly important for corporate bookers. | Downstream |

**WATER** CONTINUED

# Driving water efficiency continued

## Progress

We have set a target to reduce water use per sleeper by 20% by 2030 from a 2019/20 baseline. In 2025/26, we achieved an 18.0% reduction. To date, we have installed low-flow equipment at 558 sites (220 sites in 2025/26 alone) in the UK&I, which represents 66% share of the estate. As the starting flow rate in rooms has turned out to be higher than the starting flow in our initial trials, the gains are greater, resulting in a faster than expected progress against our target. In Germany, most of our hotels have handheld showers with an even lower flow rate.

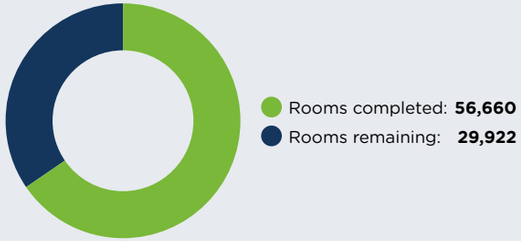
We recognise we can only reduce water use to a certain point through the equipment in rooms. Some of our reduction will need to be driven by improving the behaviour of team members, for example ensuring taps are turned off during cleaning or toilets are flushed the minimum number of times.

We are currently exploring a small-scale 'proof of concept' trial to help encourage guests to reduce water use. If initial results look positive, and we receive no negative feedback from customers, we will extend the pilot across more sites.

**Average water consumption per sleeper at our UK&I hotels in 2025/26**

117 litres

**Rooms completed with low-flow kits in the UK&I by March 2026, since the project commenced**



We will continue to focus on higher-risk sites, incorporate water efficiency into new build and refurbishment standards, and work with suppliers and guests to drive further reductions in our overall water footprint.

## Withdrawal and discharge

All our water is sourced through water companies and we do not directly abstract any ourselves. Almost all our discharges are to third party wastewater treatment plants, except for 14 on-site plants permitted by the Environment Agency. Our wastewater is domestic and we anticipate that our discharges will increase by around 10% over the next five years. This will be driven by an expansion of our portfolio, even though our estate will be more water efficient.

All our sites have grease retention units fitted and we do not deliberately discharge fats, oils and grease, which can be damaging to sewers and the aquatic environment. Our used cooking oil is collected by an external party and turned into biodiesel, saving 88% of carbon compared to mineral diesel.

**Force for Good in action: Responsibility**

## Sustainability Management System at German hotels

In Germany, we are implementing a Sustainability Management System (SMS) at hotels to manage environmental impacts, improve efficiency and meet rising expectations from guests, regulators, investors and corporate customers. Each hotel will appoint a site lead, working with a central project team to align actions and strengthen ESG governance.

The SMS will improve data quality, risk assessment and action plans on emissions, water, waste and responsible purchasing. It will also speed up rollout of new initiatives and best practice. Governance is in place, training is underway, and teams are closing gaps against an internationally recognised certification standard across the estate.

# Cutting waste for efficiency gains

## Targets and performance

**Material issue**

**4** Circular economy

### Targets

Reduce food waste by 50% by 2030

50%

Waste diverted from landfill

100%

### Progress to date

Reduction in food waste from a 2018/19 baseline in UK&I

39.5%

### Progress in year

Waste diverted from landfill

100%

Waste is an environmental, social and commercial issue that requires a holistic approach. In 2025/26, we reduced overall resource inefficiency through improved measurement and cross-functional collaboration.

It is estimated that almost 3m tonnes of waste are generated each year by hospitality and food service businesses in the UK alone[1]. With humanity using natural resources 80% faster than ecosystems can regenerate, businesses have a responsibility to understand, minimise and manage their waste. This means:

- recognising where waste is coming from across the value chain;
- working with our suppliers and teams to reduce packaging, manage quantities being purchased, and to consider the end of life of everything we buy; and
- ensuring that any waste we generate is disposed of through the correct waste stream, thereby maximising recycling of limited resources.

In 2025/26, we reduced overall group waste by 28% year on year. We have also made good progress towards our food waste reduction target, which covers our UK&I operations and distribution centres, achieving a 39.5% reduction against a 2018/19 baseline and 12.4% improvement year on year.

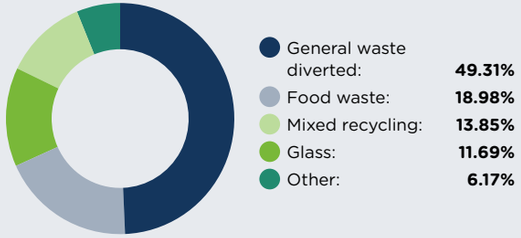
| I/R/O | Detail | Part of value chain |
|---|---|---|
| **Impact** | Excessive resource use leading to non-availability or higher prices of certain materials. | Own operations |
| **Risk** | Incoming legislation will add expense to the business – both from our supply base and in disposal costs, such as when energy-from-waste plants fall under the Emissions Trading Scheme. | Upstream, Own operations |
| **Opportunity** | Increasing recycling streams and reducing general waste offers financial savings. | Own operations |

## Governance

Representing almost 20% of our group waste, food stream is tightly linked to our menu and demand planning, and our procurement forecasting. Our monthly Food Waste Working Group includes members from sustainability, central operations, food technology, procurement and finance functions. The group has a clear plan to achieve its annual reduction targets and considers the entire supply chain, from the products on our menu and the pack sizes we purchase, to food preparation and stock management on sites.

The Food Waste Working Group now sits within the Margin Improvement Programme, reflecting our better understanding of the role of waste in profit and performance. We recognise that a reduction in food waste – and better waste management as a whole – will support improved margin at our sites, reducing both the money we spend on food purchasing and the associated carbon emissions.

Waste composition in 2025/26




1 Overview of waste in the hospitality and food service sector: WRAP – The Waste and Resources Action Programme.

**CIRCULAR ECONOMY** CONTINUED

# Cutting waste for efficiency gains continued

## Progress

We are working with our waste partner to improve both the quality and cascades of data that we receive, so that it is robust enough to hold sites to account, and each location is aware of its performance and accountability. We are introducing tools for sites to better manage stock levels and forecasting. Finally, we are looking to target plate waste at buffet breakfasts and carveries, which is a primary driver of waste.

We are addressing this by improving brand standards and notably the guest threshold below which a site moves from a buffet breakfast to 'made to order'.

We have also enhanced progress on our food waste target through the Accelerated Growth Plan (AGP), which involves the converting branded restaurants into hotel rooms, optimising the delivery of food and beverage at these sites.

Waste segregation at our sites is another priority. While making recycling as simple as possible is key, we still rely on team members to do the right thing and recycle. We have therefore focused on engaging and communicating with colleagues over the last year, building up to the launch of Simpler Recycling in April 2025 and following up with regular news and updates.

We regularly audit our bins with our waste partner, which allows us to track the share of food in general waste bins. In 2025/26 it was similar to last year – 20%.

We also recognise that, while we will do everything we can to reduce food waste, some is inevitable, especially with a buffet breakfast format. As such, we are delighted to have reached over 90 sites with the Too Good To Go (TGTG) app, which allows people to buy leftover food from us, preventing waste and delivering a financial return to the business. Our results from TGTG have been positive. With a score of 4.6/5 from over 12,000 customers, we have saved more than 26,000 bags of food, which embodied almost 72 $tCO_2e$.

We have also continued to donate excess food from distribution centres; however, the volume has fallen by 70% thanks to our switch to a wholesaler distribution model.

## Packaging

Waste comes from more than just food. In line with our commitment to reduce plastics across our hotels, restaurants and associated supply chains, we have held packaging surgeries with our procurement teams and waste partner. We have discussed specific products, contributed to tender reviews and planned the collation and recycling of products during mass replacement programmes.

We have swapped our packaging for some meat from PVC to recyclable plastic, and have also completed a small collection recycling trial for mushroom crates. These single-use plastic crates are a particular issue in hospitality and cannot be recycled through our normal waste streams because of their rigidity. Working with our waste partner, we have been conducting a small trial close to their plastics recycling plant to understand the feasibility of a dedicated pick-up service for these problematic products. The trial has gone well, and we are now building the business case for wider roll out.

## Hard-to-recycle products

Beyond mushroom crates, we are continually identifying problematic or hard-to-recycle products which end up in our waste, whether procured by us or left by our guests. To that end, we are currently working to build solutions for a range of other waste types, including textiles, gas canisters and vapes. We are exploring a range of options, and working to understand volumes and costs to optimise the service for our operational needs.

Identifying and implementing these waste streams early, and diverting everything we can from general waste, also puts us in a good position to mitigate the additional costs that will be placed on general waste within the next 2-3 years. We know there is more we can do to improve waste management, both in terms of engaging and training our staff and signing and labelling bins and packaging, and we are continuing to look at these areas.

**Bags of food sold via Too Good to Go platform in 2025/26**

26,652

**Meals donated via FareShare in 2025/26**

40,386

# Responsible sourcing

## Targets and metrics

**Material issue**

**4** Supply chains

| Targets | Performance |
|---|---|
| **Human rights**<br>Suppliers assessed for inherent risk | 100%<br>~2,500 suppliers |
| **Deforestation**<br>No deforestation across beef, our primary deforestation linked commodity by December 2025 | Achieved |
| 100% of RSPO-certified palm oil in own branded products by the end of 2025 | 100% |
| **Animal welfare**<br>100% of our shell and liquid eggs are sourced from farms accredited by British Lion and Bord Bia and are cage-free from 2025 in UK&I | Achieved |

Whitbread's responsible sourcing programme is a core part of our business strategy and supports our ambition to be a force for good.

We aim to buy products and services that are produced in ways that meet legal and ethical standards, respect human rights, protect animal welfare and minimise environmental impact.

Our approach is grounded in internationally recognised frameworks, including the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. These standards inform the expectations we set for suppliers and guide the continuous improvement of our sourcing practices.

## Governance

The Sustainability team leads the development of our Responsible Sourcing strategy and policies, including human rights and commodities sourcing. It reports to the General Counsel. The Procurement team is accountable for putting policies into practice, engaging suppliers and embedding responsible sourcing in commercial decisions. It reports to the Managing Director, Property and International. The Group General Counsel and the Managing Director, Property and International are members of the Executive Committee and provide regular updates to the Board.

## Impacts, risks and opportunities for human rights

| I/R/O | Detail | Part of value chain |
|---|---|---|
| **Impact** | Protection of people<br>Reduces risks of forced labour, child labour, unsafe working conditions, and worker exploitation across the supply chain. | Upstream |
| **Risk** | Supply chain disruption<br>Undetected labour exploitation, unsafe working conditions, or unethical recruitment practices can cause operational shutdowns, product delays and contract termination. | Upstream, Own operations |
| | Reputational damage<br>Allegations of human rights abuses linked to the business or its suppliers can significantly erode customer trust, brand value and investor confidence. | Upstream, Own operations |
| | Financial loss<br>Remediation costs, contract losses and reduced investor appetite can materially impact financial performance. | Own operations |
| **Opportunity** | Competitive differentiation<br>Increasingly, public and private procurement requires demonstrable compliance with human rights standards. Being recognised as a business that protects human rights strengthens brand value and investor confidence. | Upstream, Own operations |

# Responsible sourcing continued

## Human rights

Whitbread is committed to respecting human rights across our business and supply chain. Our approach is set out in the Whitbread Responsible Sourcing Policy.

This year, we established a Human Rights Working Group to strengthen cross-functional governance and support delivery of our Human Rights strategy and related supply chain due diligence. We agreed the group's terms of reference and membership, and developed training to be delivered ahead of the first meeting at the start of the next financial year.

## Priorities for the year ahead

Our priorities include building internal awareness and capability, and working with suppliers and partners to address human rights and environmental risks as part of our preventive measures. We will continue to prioritise suppliers in high-risk categories and focus on areas where we can support improvement.

Responsible Sourcing Policy

Our Human Rights strategy is designed to strengthen supply chain due diligence. It is informed by an assessment of salient human rights risks and a comprehensive supply chain risk evaluation. Our due diligence approach includes:

### Onboarding

Suppliers complete a pre-qualification questionnaire in the Whitbread Procurement system. This includes core and category-specific questions to help us understand risk at onboarding.

### Inherent risk assessment

We assess inherent risk (country and sector) annually, in line with requirements under the German Supply Chain Act (LkSG).

### Corrective action plan management

Where non-conformance is identified, we work with suppliers to put corrective actions in place.

### Disclosure and transparency

In line with the UK Modern Slavery Act, we disclose our due diligence processes, the risks identified in our operations and supply chains, actions, to prevent and address modern slavery, and the KPIs we use to track progress.

### Actual risk assessment

For suppliers flagged as potentially high risk, based on inherent risk, self-assessments or risk indicators (including reports through our complaints mechanism), we carry out further due diligence in line with LkSG requirements. This process is evolving and considers severity and likelihood of impacts, workforce characteristics (for example migrant workers or temporary labour), site-level audit findings (SEDEX/BSCI) and the effectiveness of management systems. In FY27, we will continue to apply a risk-based approach consistent with BAFA[1] guidance, focusing enhanced due diligence where risks are most severe or likely, or where information is limited. This aligns with expectations under the UK Modern Slavery Act and our LkSG obligations.

1 In the context of the German Supply Chain Due Diligence Act (LkSG), BAFA stands for the Bundesamt für Wirtschaft und Ausfuhrkontrolle, which translates to the Federal Office for Economic Affairs and Export Control. It is the competent supervisory authority responsible for monitoring compliance, enforcing regulations, and imposing sanctions.

**Force for Good in action: Responsibility**

## Key sources of information to assess risk

**Desk-based research:** NGO and media reports, and internationally recognised datasets. These include US State Department Annual Trafficking in Persons Report, Global Slavery Index, UNICEF, and the International Trade Union Confederation and data from Unseen's Modern Slavery and Exploitation Helpline.

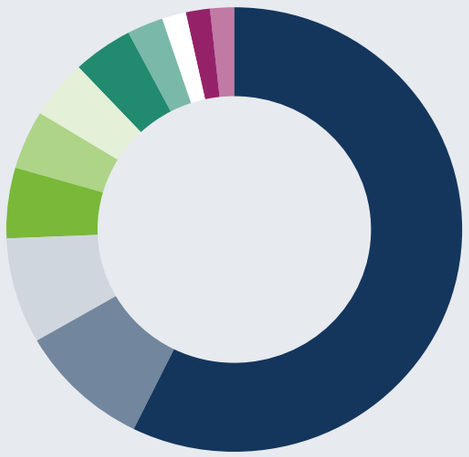
**Supplier data and engagement:** Supplier self-assessment questionnaires (including from our Procurement-managed pre-qualification questionnaire and from Supplier Ethical Data Exchange SEDEX); audit data, including SMETA audits and corrective actions plans; supplier engagement; and workplace investigations, including interviews with workers and subcontractors.

**Internal data:** Feedback from team members, site visits by our Procurement Managers, and data from our whistleblowing/Safe Call mechanism.

**External engagement:** Input from human rights consultants and modern slavery NGOs such as Stop the Traffik and Stronger Together, including as part of the Construction and Property programme.

**Rightsholder engagement:** We recognise the importance of hearing directly from workers about the risks and impacts they face. For suppliers present on SEDEX, we utilise the information included in SMETA audits, which include workers' interviews. We also commission independent on-site assessments and worker interviews to understand the realities on the ground to inform due diligence in high-risk categories.

**Number of Tier 1 closed SMETA audit non-conformances (39% of all NC raised) by topic**



| | |
|---|---|
| Working conditions are safe and hygienic | 67 |
| Working hours are not excessive | 11 |
| Responsible recruitment and entitlement to work | 9 |
| Regular employment is provided | 6 |
| Child labour shall not be used | 5 |
| Legal wages are paid | 5 |
| No harsh or inhumane treatment is allowed | 5 |
| Freedom of association and right to collective bargaining are respected | 3 |
| Business ethics | 2 |
| Enabling accurate assessment | 2 |
| Employment is freely chosen | 2 |

**SUPPLY CHAINS** CONTINUED

# Responsible sourcing continued

**Force for Good in action: Responsibility**

## Assessing and managing supply chain risks

Our inherent risk assessment helped us identify higher-risk spend categories, including Goods Not for Resale, Laundry, Food and Beverage, Construction, Cleaning and Housekeeping, and Temporary Labour. To strengthen our understanding of risk, we are implementing tailored due diligence measures and controls for each category. We prioritise suppliers based on their maturity and our ability to influence meaningful change.

We have made progress in several areas. We selected priority suppliers for Goods Not for Resale (including manufacturers of items provided in our hotel rooms), Food and Beverage (including suppliers and wholesaler partners) and Laundry. Priority suppliers are required to be members of SEDEX, complete a self-assessment questionnaire for each supplying site, undergo ethical audits every two years, and complete corrective action plans where required.

We are also developing targeted on-site assessments across other high-risk categories.

**Force for Good in action: Responsibility**

## Stronger Together partnership

This year, we joined Stronger Together's Construction and Property Programme to strengthen human rights due diligence in this high-risk category. A pilot is underway involving five on-site human rights assessments and interviews with subcontracted workers across five main contractors in the UK, Ireland and Germany. The pilot focuses on workers' experience of recruitment and working conditions, and identifies opportunities to improve our due diligence.

Findings will inform revised controls for construction suppliers, including site management, subcontractors and labour providers. It will also help shape our approach to remedy where workers have been affected. Through our sponsorship of the programme, suppliers can access free training and resources to support their own due diligence.

# Responsible sourcing of key commodities

We source large quantities of animal protein to serve at our hotels in restaurants and want to ensure it has been produced to a high standard.

To address the specific risks associated with animal-based supply chains, we have established dedicated governance documents, including our Animal Welfare Policy and Antibiotics Policy. These are embedded in supplier terms of business and require formal commitment from relevant vendors. Oversight and accountability for animal welfare sit with the Head of Technical for our Food & Beverage business.

As part of our commitment to transparency and continuous improvement, we participate voluntarily in the Business Benchmark for Animal Welfare (BBFAW) and publish an annual Animal Welfare KPI Report. We monitor our BBFAW assessment outcomes closely and use the findings to inform and strengthen our animal welfare strategy.

In 2025, Whitbread maintained a Tier 4 ranking with an Impact Rating of E. While our overall tier remained unchanged, we continued to progress in the performance impact category, supported by improved supply chain transparency and more detailed reporting of practices and outcomes. These included calf housing during rearing and species-specific outcome measures.

Our animal welfare policies apply to all primary protein suppliers serving Premier Inn and our branded restaurants across the UK and Ireland. As a minimum requirement, all directly sourced primary protein – including beef, pork, lamb, poultry, eggs, liquid dairy, wild-caught fish and aquaculture – must come from producers operating under a recognised and valid farm assurance scheme. This requirement forms a baseline expectation for doing business with Whitbread.

## Food commodities

### Eggs

We are proud that from 2025, 100% of our shell and liquid eggs are sourced from farms accredited by British Lion and Bord Bia (Origin Ireland Q-Mark). Since 2020, all our shell eggs have come from cage-free hens, and we have worked closely with our suppliers to ensure every egg ingredient used in our products is also cage-free. In 2024, we completed this transition with the final change in our Yorkshire puddings, achieving full cage-free status across all egg ingredients ahead of our 2025 target. As a result, all shell, liquid and ingredient eggs used in Premier Inn and our branded restaurants across the UK and Ireland are now 100% cage-free.

### Beef and lamb

100% of our raw beef and lamb range is sourced from producers operating under a recognised and valid farm assurance scheme, and all of this supply comes from within the UK and Ireland.

### Fish

100% of our wild-caught fish served in the UK&I is Marine Stewardship Council (MSC) certified.

## Forest-risk commodities

We set up a cross-functional working group to co-ordinate implementation of the EU Deforestation Regulation (EUDR) across in-scope operations. We engaged suppliers and internal teams to build awareness of deforestation risks and their relevance to our supply chains. We continue to monitor developments and will adapt our processes and procedures as requirements evolve.

This year, we updated our palm oil and coffee sourcing policies to remain aligned with regulatory and industry expectations. Our approach is to source products certified by reputable third-party schemes, including the Roundtable on Sustainable Palm Oil (RSPO) and Rainforest Alliance.

## Cotton

We are a member of the Better Cotton Initiative (BCI) and support its mission to improve environmental practices in cotton farming globally. This reflects our wider aim to encourage more resilient, sustainable agricultural systems.

**Sourcing policies**

Sourcing policies for each of our key food commodities can be found on our website.

# Investing in our employees

Sustained investment in skills, engagement and reward has made our workforce more stable than at any point in recent memory. That stability brings clear benefits: deeper experience, better service for guests, and lower hiring and training costs.

## Governance

The Chief People Officer (CPO) is accountable for our overall People Strategy, covering training and development, wellbeing, inclusion and workforce representation. The CPO reports directly to the Chief Executive and provides regular updates to the Board, ensuring that risks and upcoming regulatory requirements – such as the Employment Rights Act and evolving workforce reporting obligations – are clearly understood at senior level.

We are guided by a set of people policies, including policies on working time, hybrid working, parental leave, Diversity and Inclusion, and speaking out.

Reports & policies | Whitbread PLC

| I/R/O | Detail | Part of value chain |
|---|---|---|
| **Impacts** | We provide employment opportunities in hundreds of communities across the UK, Germany and Ireland. Our market-leading service raises quality across the industry, while our employees can progress with no limits to ambition. | Own operations |
| **Risks** | Labour market shortages, cost of living pressures and competition for key roles continue to challenge recruitment. Leadership transitions and organisational change can create uncertainty, knowledge loss and short-term disruption. Perceived job insecurity may affect engagement and employer reputation, increasing recruitment costs and operational risk. | Own operations |
| **Opportunities** | Strengthening our employer brand, focusing on youth and early careers, and expanding internal progression pipelines improve resilience and reduce reliance on external hires. Regular benchmarking and targeted reward reviews help keep pay competitive, while strong engagement and development pathways enhance retention and support a more diverse talent pool. | Own operations |

## Pay, reward and stability

We continue to prioritise stable, well-supported teams, recognising the link between colleague engagement and the exceptional guest scores that underpin our commercial performance. Employee turnover improved again in 2025/26, by 2.5pp. Our teams are now more stable than at any point in recent memory, which brings clear benefits: deeper experience, better service for guests, and lower hiring and training costs.

In April 2025 we delivered a multi-million-pound pay increase for hourly team members, averaging 6% and keeping all Whitbread pay rates above the National Minimum Wage and National Living Wage. This investment recognises the work of our colleagues and helps us remain competitive in a tight labour market.

In both the UK and Germany Support Centres, we introduced broader work levels and a refreshed bonus scheme that applies a consistent structure at all grades. It includes a personal performance element for every colleague for the first time.

## Employee engagement

Listening to colleagues is central to our approach. We work closely with Our Voice – Whitbread's elected employee forum – through regular meetings and an annual CEO/CPO-led summit. Feedback from frontline teams has shaped decisions across the business and supported sustained high engagement.

Our annual Your Say survey, which captures feedback and insights from employees across the business, in 2025/26 showed robust advocacy and pride. Nearly three in four colleagues would recommend Whitbread as a place to work, and a similar proportion feel proud to work here. Employees cited development opportunities, our inclusive culture and supportive management as key reasons. Engagement was resilient despite continued operational changes, including Accelerating Growth Plan and management structure simplification. We prioritised transparent communication, guidance for managers and a consistent focus on redeployment opportunities wherever possible.

We continue to offer confidential support through our 24/7 Employee Assistance Programme and maintain a clear route for raising concerns via our Speaking Out whistleblowing service.

**Employee engagement score in 2025/26**

73%

### Your Say

**The employee engagement score is based on a composite of four survey questions**

1. Overall, I am satisfied with my experience working for Whitbread.
2. I am enthusiastic about my job.
3. I am proud to say I work for Whitbread.
4. I would recommend Whitbread as a great place to work.

Scored as the mean of positive responses (agree + strongly agree) across all four questions, for UK Operations and UK Support Centre.

# Supporting career progression

Developing people is central to our long-term strategy. In 2025/26, we strengthened our focus on skills, capability building and internal progression, guided by our philosophy of presenting no barriers to entry and no limits to ambition. We aim to provide clear routes for colleagues to progress from entry-level roles to management and beyond.

## Early careers and social mobility

We continued to expand opportunities for young people, supported by our Rise & Shine outreach campaign. It generated strong engagement on social media – exceeding 2.4 million views and prompting more than 350 direct enquiries about roles at Whitbread. This helped funnel new talent into posts across Operations and the Support Centre.

In Operations, we work with local schools and colleges to provide meaningful work experience and real employment opportunities. Our Level 2 apprenticeship programme offers a recognised hospitality qualification.

In the Support Centre, we run five paid summer internships in partnership with the 10,000 Interns Foundation, supporting our Finance Graduate Scheme and our Data, Digital and Technology Graduate Scheme. Six graduates joined us in September 2025, including one former intern.

**Our Rise & Shine campaign on social media had 2.4 million views and generated more than 350 enquiries about jobs at Whitbread**

Creating opportunities for those who face barriers is a distinctive part of our early careers work. In 2025/26 we expanded our partnership with Barnardo's, scaling a ten-week pre-employment programme for care-experienced young people after two successful pilots in Glasgow and Birmingham. Of the 30 participants, eight have moved into permanent roles with Premier Inn. We have committed to expand the programme regionally and recently signed the Care Leavers Covenant, strengthening this commitment.

Our long-standing partnerships with Derwen College and Hereward College – both institutions specialising in supporting young people with Special Educational Needs and Disabilities (SEND) – marked their tenth year. More than 30 students have transitioned into permanent roles with Whitbread. In 2025/26 we added two new college partners, in Lincoln and Liverpool, as part of our expanded Thrive programme, which supports our ambition to provide up to 100 supported internships per year.

These commitments were recognised externally: our Thrive programme was named Most Transformative Inclusion Initiative, its leader Tracey Bishop, our Regional Hospitality Manager, received the Inclusion Hero award, and our Barnardo's partnership won Most Impactful Social Mobility Initiative at the Inclusion In awards, powered by Women in Hospitality, Travel and Leisure (WiHTL).

## Management pathways

To strengthen our internal pipeline for operational management roles, we expanded our suite of structured development pathways under the Progressing Into banner. These programmes blend workshops, on-the-job learning and coaching to prepare high-potential colleagues for the next step in their careers. They now include:

- **Progressing Into First Management** – building core supervisory skills.
- **Progressing Into Hotel Manager** – building leadership, financial and operational competence.
- **Progressing Into Multi-Site Manager** – preparing future area managers.

These programmes complement Whitbread's strong apprenticeship offer. With over 1,000 apprentices in learning, we remain a UK leader in this field and were recognised as a Top 10 Apprenticeship Employer in 2025/26. Our apprenticeships span hotels, restaurants and the Support Centre to help build technical capability as well as operational leadership skills.

Our investment is delivering strong results. In the past 12 months, Whitbread filled 1,104 hotel and restaurant management roles - 57% of them through internal promotion. Around one-third of promoted colleagues completed a Progressing Into programme or apprenticeship. To strengthen the system further, we have set talent principles that include regular pipeline reviews, robust nomination and assessment processes, and a 'no sign-off, no appointment' rule to ensure colleagues are fully prepared before stepping into management roles.

Number of Thrive students who got permanent job with Whitbread

>30

Apprentices in learning

1,000

Roles that were filled through internal promotion

c.60%

# Prioritising employee wellbeing

Colleague wellbeing, safety and financial security remained priorities in 2025/26, supported by expanded mental health provision, personal finance education and robust health and safety governance.

We expanded our network of trained mental health first aiders across hotels and offices, providing confidential peer support to team members. Colleagues also continued to benefit from the Spectrum Life wellbeing app, delivered with Hospitality Action, which offers on-demand access to guided meditations, fitness content, nutrition advice and podcasts.

With inflation continuing to affect household budgets, we strengthened financial wellbeing support. Our year-round personal finance education programme covers budgeting, debt management and retirement planning. During Pension Awareness Week, we promoted the value of Whitbread's pension scheme across the UK. We also continued to offer our popular Save As You Earn (Sharesave) scheme, which allows colleagues to invest directly in Whitbread's future. The 2025 Sharesave invitation saw strong participation, reflecting colleagues' confidence in the business.

## A robust approach to health and safety

The safety of our teams and guests remains a core operational priority. We apply rigorous, consistent health and safety (H&S) standards across all sites, aligned with relevant Health & Safety Executive guidance. Our H&S management system is built around an overarching H&S Policy Statement, signed by the Chief Executive and reviewed regularly to ensure compliance with evolving requirements and operational risk. This is supported by detailed policies covering general H&S, fire safety, food safety and security.

Our Safety & Security team oversees delivery of the system. The team provides expert advice, manages H&S programmes and maintains the digital infrastructure that supports compliance across a large and geographically dispersed estate. Their role ensures a consistent approach to standards, training and monitoring.

## Governance and continuous improvement

H&S performance is monitored monthly by the Executive Committee through the WINCard and reviewed by the Board every six months. These reviews provide visibility of performance trends, guide decision-making and reinforce accountability for maintaining a strong safety culture.

Continuous improvement is integral to the system. Insights from audits, monitoring, colleague feedback and incident investigations inform updates to policies, training and operational guidance. This ensures our safety standards evolve in line with best practice and the needs of a growing estate.

## Our operational H&S model combines training, assessment, monitoring and incident management

Together, these measures form a layered and proactive approach to risk management, ensuring consistently high safety standards across all sites.

### Training and awareness

All employees complete mandatory H&S training and e-learning modules to ensure they understand key risks and how to work safely.

### Incident management

Structured accident and incident reporting procedures ensure thorough investigation of root causes and timely corrective action.

### Risk assessment

We maintain detailed risk assessments for all principal hazards across hotels and restaurants. This includes a comprehensive Fire Risk Assessment programme across the estate.

### Emergency preparedness

Every site maintains detailed emergency procedures, including site-specific Fire Action Plans supported through scenario-based training.

### Digital compliance and monitoring

Our digital compliance tool tracks site-level checks, inspections and safety routines in real time, giving managers immediate visibility of compliance.

### 24/7 crisis support

A dedicated emergency helpline, staffed by members of the Safety & Security team, provides around-the-clock support in the event of a safety or security incident.

# Diverse teams as our key strength

## Targets and performance

**Material issue**

**5** Equal treatment and opportunities for all

### Targets

**Female representation in leadership population[1] in 2026**

45%

**Ethnic minority[2] representation in leadership population[1] in 2026**

10%

### Progress to date

**Female representation in leadership population[1]**

40.4%

**Ethnic minority representation in leadership population[1]**

7.4%

1 Leadership population is defined by all Head/Director roles.

2 UK only, as ethnicity data is not collected in Germany due to national legislation.

Our workforce is incredibly diverse and we must ensure that our leadership represents it.

In 2025/26, the share of women in our Head and Director roles (c.100 people) has increased to 40.4%, up from 32% in 2020. Ethnic minority leadership representation stands at 7.4%, lower than last year's 9.3%, but we remain committed to reaching 10% by the end of 2026. The Board and Executive Committee monitor progress closely, and we consider diversity in all appointments and succession plans.

### Gender[3] (UK&I & Germany)

**Executive Committee**

| | | |
|---|---|---|
| Women | 2 | **22.2%** |
| Men | 7 | **77.8%** |

**Leadership community**

| | | |
|---|---|---|
| Women | 42 | **(40.4%)** |
| Men | 62 | **(59.6%)** |

**All employees**

| | | |
|---|---|---|
| Women | 19,719 | **(62.6%)** **(UK&I: 63.1%)** |
| Men | 11,783 | **(37.4%)** **(UK&I: 36.9%)** |

### Ethnicity[4] (UK&I)

**Executive Committee**

| | | |
|---|---|---|
| White | 7 | **87.5%** |
| Ethnic minorities | 1 | **12.5%** |

**Leadership community**

| | | |
|---|---|---|
| White | 79 | **(83.2%)** |
| Ethnic minorities | 7 | **(7.4%)** |

**All employees[5]**

| | | |
|---|---|---|
| White | 20,369 | **(69.1%)** |
| Black | 1,313 | **(4.5%)** |
| Asian | 3,226 | **(10.9%)** |
| Other ethnicity | 1,555 | **(5.3%)** |

3 We report gender identity as binary expression in line with HMRC requirements: male or female. However, we recognise all gender identities and understand that not all of our team members will identify as male or female.

4 Ethnicity disclosure is not legal in Germany, consequently our reported figures represent disclosure for all on gender but only UK&I for ethnicity. Further, information provided for ethnicity in UK&I is discretionary and not all employees, including within the leadership population, have chosen to share their ethnicity with us.

5 89.8% of our employees have chosen to share their ethnicity with us and 90.6% of our leadership group.

## Employee networking groups support inclusion

Our four inclusion networks – GEN (Gender Equality), REACH (Race, Ethnicity and Cultural Heritage), GLOW (LGBTQIA+) and enAble (Disability and Neurodiversity) – remained highly active this year.

Highlights include senior business leaders launching mentoring circles for women, and raising £20,000 for an LGBTQIA+ youth homelessness charity through a partnership with Coca-Cola. We received the Stonewall Proud Employers Accreditation, were placed in the Top 30 of the Investing in Ethnicity Maturity Matrix, joined the Disability Confident Scheme, and achieved a Menopause Friendly Employer Accreditation.

Every 18-24 months our Board receives D&I training, while senior leaders and regional and hotel managers attend mandatory D&I training annually.

**Gender & Ethnicity Pay Gap Report 2025 | Whitbread PLC**

Read our Gender and Ethnicity Pay Gap Report to find out what we're doing to drive more diverse representation in leadership and reduce our gender and ethnicity pay gaps.

# Improving nutritional value of our food

## Targets and metrics

**Material issue**

**6** Product Safety and Quality

### UK Government Targets

Calorie reduction from a 2017 baseline

20%

Salt reduction from a 2017 baseline

20%

Sugar reduction from a 2017 baseline

20%

### Progress in 2025/26

Average calorie reduction from a 2017 baseline in UK&I

4.0%

Average salt reduction from a 2017 baseline in UK&I

12.4%

Average sugar reduction from a 2017 baseline in UK&I

23.6%

Whitbread is committed to serving high-quality, nutritious food that meets the needs of guests across different occasions. As the UK's leading hospitality business, we recognise the growing importance of nutrition in shaping consumer expectations, regulatory requirements and long-term business resilience.

| I/R/O | Detail | Part of value chain |
|---|---|---|
| **Impact** | **Health impact –** As the largest hospitality business in the UK, we play a role in improving the nation's nutrition. | Own operations |
| | **Regulatory developments –** The regulatory landscape continues to focus on foods high in fat, salt and sugar (HFSS). This will impact the cost of sourcing raw materials, nutritional analysis and labour resources. | Upstream |
| | **Consumer preferences –** We are beginning to see a shift in consumer preferences, as some guests opt for healthier dishes. | Downstream |
| **Risks** | **Non-compliance** – Regulatory, financial and reputational risks, including penalties, restrictions on promotions and implications for planning approvals. | Upstream |
| | **Unintended outcomes** – If changes are driven solely by nutritional targets, this may result in increased food waste or environmental impacts. | Own operations |
| **Opportunity** | **Growing customer base** – By introducing highly nutritious dishes packed with protein and fibre, smaller portions and sharing dishes, we can retain existing guests and attract younger customers. | Downstream |
| | **Stronger brands** – Evolving the nutritional value of our dishes helps ensure our brands remain relevant over the long term. | Downstream |

## Governance

Nutrition and health sit within Whitbread's wider sustainability governance structure, which ensures clear accountability, robust oversight and cross-functional co-ordination. Our Nutrition Policy and Code of Practice outline the principles and standards guiding menu development, salt sugar and calorie reduction targets, and the accurate production and presentation of nutrition information. These are managed by our Food and Beverage Development and Technical teams, supported by procurement, marketing and a broader cross-functional working group.

Oversight is provided through regular monthly and quarterly reviews, supported by the Nutrition Steering Group, which monitors progress against internal KPIs and reports to the Sustainability Steering Committee.

Our Allergens Policy and Guidelines set requirements for managing risks across our supply chain and restaurant operations, enabling teams to support guests with specific dietary needs. Responsible marketing is governed through our Responsible Marketing and Advertising Policy, which includes strict safeguards for communications to children and compliance with Ofcom and ASA rules.

In autumn 2025, we set up a cross-functional working group specifically to ensure compliance with the government's total ban on paid for online advertising of food high in fat, salt and sugar (HFSS) and sugary drinks. The output of this work has enabled us to establish the HFSS status of every dish across our menus and will be a solid foundation for any future HFSS policy development and target setting.

**PRODUCT SAFETY AND QUALITY** CONTINUED

# Improving nutritional value of our food continued

## Context and our opportunities

The UK nutrition and public health agenda continues to evolve, shaped by high rates of obesity, dietary health inequalities and cost-of-living pressures. Consumer behaviour is shifting towards healthier choices, with rising demand for lower-calorie dishes, increased fibre, higher-protein options and tailored dietary formats. Whitbread's research – supported by sector insights and our commissioned IGD study – confirms strong appetite for clearer information and more inclusive menus.

These factors influence ingredient choices, menu design, new product development and guest perception of value. They also affect margins and operational processes, including the need for specialist equipment or reformulation approaches. Our strategy reflects these material impacts and is centred on delivering healthier, inclusive and sustainable menu options while maintaining guest satisfaction and operational practicality.

We also see opportunities to strengthen our competitive position by anticipating HFSS-related regulatory shifts and continuing to innovate through flexible menu formats, such as small plates ideal for sharing, that support portion control and value.

## Strategic response

We are updating our internal HFSS targets following completion of core menu reviews, while continuing to report progress publicly through established KPIs on salt, sugar and calories.

Our metrics are supported by robust methodologies, though we recognise current limitations – such as the inability to directly test free sugars in complex dishes – and are contributing to industry workstreams to strengthen consistency in nutritional measurement.

Our 2026 spring-summer menus, which will be launched after the end of the reporting period, introduce a new range of calorie-controlled dishes designed to help guests eat healthier. We continue to offer choice for people with dietary and lifestyle needs by serving vegetarian and vegan dishes, while also providing non-gluten-containing ingredients menus. All menus include calorie counts to ensure guests can make informed choices.

## External engagement

Ongoing engagement with Government and the British Nutrition Foundation on the 2018 Nutrient Profiling Model (NPM) is helping us shape the HFSS analysis of our menus. Along with other companies, we are keen to understand how we can ensure the veracity of HFSS analysis using the updated NPM, particularly on free sugar levels in final products and dishes where there is currently no analytical test available to determine this.

In the meantime, we will continue with our focus on HFSS review and work to internal KPIs. This will provide us with a solid foundation once Government has provided industry with further guidance on the 2018 NPM, its application and reporting requirements.

## Children's menus

Our ambition to be a leader for delicious, appealing and healthier children's food is delivered through the implementation of our Children's Nutrition Standards Policy Menus. Recognising that children of different ages have different needs and appetites, the policy includes guidance for different portion sizes and nutrient contents for four to six year olds and seven to ten year olds. The Children's Nutrition Standards also includes guardrails for our promise on children's menus:

- to provide carefully controlled levels of calories, fat, saturates, sugar and salt;
- to meet the nutritional needs of children;
- to include two vegetables out of children's five a day in all our main meals when served with two sides;
- to offer vegetarian options;
- to never use artificial colours or flavours; and
- to offer a range of no-added sugar drinks including milk.

# Guest health and safety

Robust health and safety governance, supported by independent audits, clear policies and regular oversight at executive and Board level, helps protect guests while reinforcing trust in our brands.

## Independent audits

We have a mature and comprehensive H&S Audit programme in place, with every hotel and restaurant receiving a detailed unannounced inspection twice per year, as a minimum. These audits are undertaken by an independent company. The results form the 'Team & Guest Safety' measure on the WINCard and are reported and monitored monthly by the Executive Committee.

All hotels and restaurants are also subject to unannounced visits from various enforcement agencies such as Environmental Health Departments and Fire & Rescue Services. We have a thorough enforcement management process to respond to all letters and action plans received and to promptly address any actions or recommendations arising from such visits.

Over the last year, 100% of our restaurants were audited by a third party twice, with 0.5% receiving critical violations which either have been addressed or have a plan is place to resolve them.

| I/R/O | Detail | Part of value chain |
|---|---|---|
| **Impact** | Failure to maintain high standards of guest health and safety could result in serious injury or loss of life, particularly in relation to food safety (including allergens), fire safety and security. | Own operations |
| **Risks** | Lapses in safety standards, food hygiene, allergen management, as well as inadequate preparedness for security threats, could result in regulatory action, litigation, loss of revenue and a sudden or prolonged downturn in demand in affected markets or locations. | Own operations |
| **Opportunity** | Strong safety performance supports operational resilience, brand reputation and guest confidence, contributing to sustained demand and long-term value creation. | Own operations |

## Food safety

Our Food Safety Management System includes detailed hazard analysis and critical control points (HACCPs) and standard operating procedures (SOPs). In the UK, we work through a Primary Authority Agreement with Central Bedfordshire Council, which ensures the system is robust. It extends across the whole supply chain from sourcing to restaurant and, along with associated policies and procedures, is reviewed on a planned basis.

To track our service quality performance, we use guest satisfaction metrics. The independent Mystery Diner programme includes key service and quality measures: Staff & Service, Food & Drink Quality, Facilities & Cleanliness, Food Health and Safety Adherence.

## Employee training

We make sure that our employees are trained in safety and security awareness, including modern slavery.

All our kitchen and front of house team members are trained to the Food Safety Level 2 industry standard as part of their company induction. This ensures they know and understand the correct process and practices to maintain a high standard of personal hygiene, cleaning, food storage, temperature control and cooking.

Whenever we change our menus, each team member receives role-relevant training on the correct preparation, cooking, product knowledge and serving of all our dishes. This ensures that they are following the correct specifications to consistently deliver the correct product quality to food safe standards.

**Number of rooms occupied by guests at our hotels in 2025/26**

27,522,513

**Force for Good in action: Community**

## Accessibility certification for German hotels

Accessible tourism is a growing market with significant economic potential. In Germany, accessibility is indispensable for around 10% of the population and beneficial for a further 40%. New Premier Inn hotels in Germany are designed to meet DIN 18040 standards, with existing buildings upgraded where feasible.

As a result, around a third of our German estate is externally certified under Reisen für Alle ('Tourism for All'), enabling guests and team members with visual, hearing or mobility impairments to access comfort and workplaces with confidence.

**Number of Premier Inn hotels certified under Reisen für Alle**

20

# Cybersecurity and data privacy

## Metrics

**Material issue**

**6** Product Safety and Quality

### Performance in 2025/26

Hours of security awareness training completed by permanent staff

12,300

Number of external penetration tests performed against our systems

30

Bad emails blocked from reaching teams

121,000,000

Average percentage of traffic to PremierInn.com blocked as bad

9%

Protecting our data, systems and the information relating to our guests and team members is critical to the resilience of our business.

| I/R/O | Detail | Part of value chain |
|---|---|---|
| **Impacts** | **Protecting guest and employee data** – Reduces the wider societal impact of data breaches, helping maintain trust in digital services across the hospitality sector. | Own operations |
| | **Strong security controls across suppliers** – Assessments and remediation planning help reduce systemic cyber risk within the UK hospitality and leisure supply chain. | Upstream |
| | **Use of recognised industry standards** – The Information Security Forum Standard of Good Practice for Information Security (ISF SoGP) and ISO27001 components support raising overall sector maturity and contribute positively to national cyber-resilience expectations. | Own operations |
| **Risks** | **Operational disruption risk** – Cyber-attacks that could impact revenue, guest experience, or brand reputation. | Upstream, Own operations |
| | **Regulatory and compliance risk** – Includes the General Data Protection Regulation (GDPR), the Payment Card Industry Data Security Standard (PCI DSS) and emerging sustainability reporting requirements. | Own operations |
| | **Supply-chain security risks** – Third parties with insufficient cyber controls may expose Whitbread to operational, legal, or financial impacts. | Upstream |
| **Opportunities** | **Enhanced operational resilience** – Investing in cyber maturity, automation and best practice control frameworks reduces downtime costs and strengthens guest confidence. | Own operations |
| | **Competitive advantage** – Cost savings through consolidation of controls, improved oversight, and reduction of incident frequency/severity. | Own operations |

## Cybersecurity

Our cybersecurity approach focuses on protecting sensitive data, maintaining operational continuity and strengthening cyber resilience over time.

### Governance

Cybersecurity at Whitbread is overseen by the Board and managed through a formal Information Security Management System aligned to recognised industry standards. Our Information Security Strategy, based on the ISF Statement of Good Practice and incorporating elements of ISO 27001, provides a consistent governance framework across the business.

Cybersecurity maturity is independently assessed each year, with findings reported to the Board. Significant incidents are escalated to senior management and, where appropriate, to Board Committees. Governance is further supported by an ongoing internal audit programme, regular external assurance including PCI DSS assessments, and continuous improvement driven by internal and external reviews of control effectiveness and maturity.

# Cybersecurity and data privacy continued

## **Cybersecurity** continued

### Controls in place

We employ proactive and reactive security measures, such as advanced anti-malware and endpoint protection, network and system monitoring, and regular penetration testing. We embed security-by-design principles across IT change and engineering activity to reduce risk at source.

We have mandatory annual cybersecurity training in place for all team members, complemented by regular phishing simulations and targeted follow-up training where required. Responsible use of data is also embedded in our Code of Conduct, which all colleagues are required to follow.

Threat modelling and monitoring are used to identify and mitigate emerging risks at an early stage. Strong compliance foundations are maintained across all jurisdictions in which we operate, with close collaboration between our Information Security and Data Protection teams to support compliance with UK data protection legislation, GDPR and PCI DSS requirements for payment processing.

### Measurement and metrics

We track and report on the effectiveness of our cybersecurity approach through a range of resilience, incident management and third-party risk metrics.

Resilience is monitored through the percentage of critical systems covered by disaster recovery plans, the number of resilience tests completed each year, and qualitative maturity assessments benchmarked against industry peers. Incident management metrics include mean time to detect and respond to incidents, and the number of incidents escalated to senior management or Board Committees. Third-party cyber risk is assessed through the proportion of critical suppliers subject to cyber risk assessments and the number of vendors with remediation plans in place.

Code of Conduct | Whitbread PLC

Ruby the Robot at Premier Inn NEC, welcoming guests and assisting staff

## Data privacy

We are committed to ensuring that guests, team members, shareholders and other stakeholders can trust the way we manage data. Our privacy and information security programmes are underpinned by clear standards, policies and procedures that govern how personal data may be used and how it must be protected.

### Governance

Responsibility for data protection sits with the General Counsel, who reports to the CEO. Information security is led by the Chief Information Security Officer, who reports to the Chief Technology Officer and, in turn, to the CEO. The Board and executive directors receive regular and detailed updates on our privacy programme, as well as data-related risks and mitigation activities, through the Executive Committee, the Audit Committee and the Risk Working Group.

Data protection governance is supported by a Data Protection Working Group, made up of data protection champions from each function and jurisdiction. The group meets quarterly to ensure good data governance principles are embedded consistently across the business. Our Specialist Technology team operates a range of proactive and reactive security controls, including up-to-date antivirus software across the estate, network and system monitoring, and regular penetration testing to identify and address vulnerabilities.

We have appointed an external Data Protection Officer (DPO) for our UK and Republic of Ireland entities that process personal data at scale. The UK and Republic of Ireland DPO works alongside our Germany DPO to monitor internal compliance, advise on data protection obligations, support Data Protection Impact Assessments (DPIAs) and act as a point of contact for data subjects and supervisory authorities.

### Controls in place

We have established processes to carry out DPIAs for high-risk personal data processing activities, including the use of artificial intelligence. We also ensure appropriate contractual protections are in place where third parties process personal data on our behalf. Both areas are monitored on an ongoing basis to maintain compliance.

All employees are required to complete mandatory data protection training when they join the business, with annual refresher training thereafter. The programme is regularly updated to reflect changes in data protection legislation and regulatory expectations.

# Doing business with integrity

**Material issue**

**7** Corporate culture

Whitbread's Code of Conduct sets out the shared principles and standards that guide how we do business. It applies across the organisation and underpins the behaviours we expect from our teams.

## Code of Conduct

All employees complete mandatory Code of Conduct training on induction, covering colleagues in operations, Support Centres, guest contact roles, management and field-based positions. The training focuses on areas of higher risk, including information security, data protection, anti-bribery and corruption, and competition law. Employees working in higher-risk roles receive additional, targeted training on relevant elements of the Code.

By embedding the Code across the business, we aim to uphold high standards of ethical behaviour and legal compliance, and to foster a culture built on integrity, trust and inclusion.

Code of Conduct | Whitbread PLC

## Speaking Out

Compliance with the Code of Conduct is supported by our independent whistleblowing service, Speaking Out, which is operated by Safecall. The service is available 24 hours a day, 365 days a year to employees, suppliers, contractors and other third parties. It enables concerns about serious wrongdoing to be raised confidentially and, if preferred, anonymously.

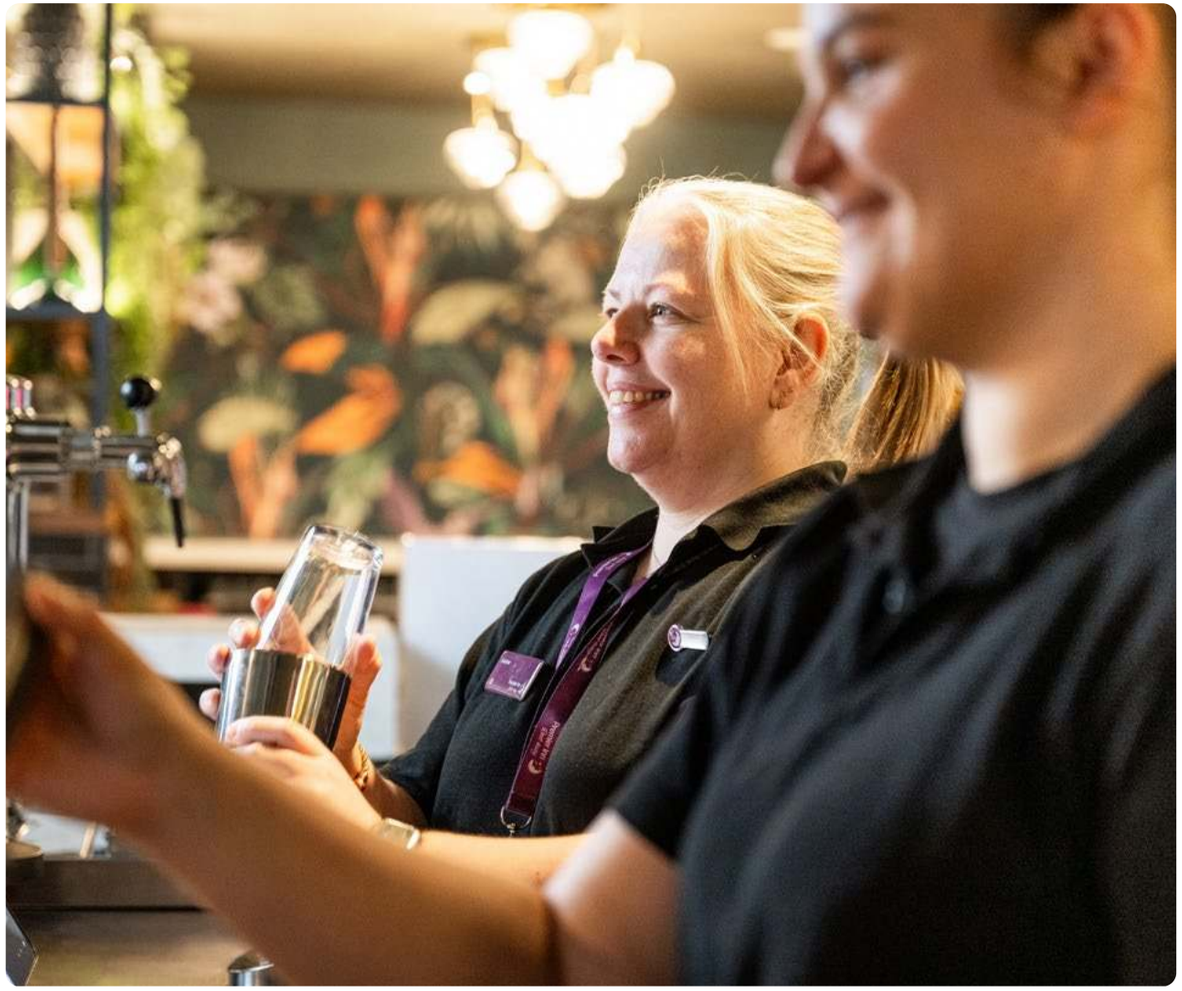
Reports can be made online or by telephone, with access available in multiple languages. Information on how to use the service is included in Code of Conduct training and is accessible via our employee intranet and external website.

Encouraging people to speak up when something does not feel right, and responding appropriately when concerns are raised, helps us operate in line with our values and maintain high standards of integrity.

## Crisis management

Strong governance requires preparedness for potential crises. During the year, we refreshed our crisis management plan to ensure it reflects the current business environment, aligns with recognised good practice, and is clear and accessible in high-pressure situations.

In 2025/26, members of the Executive Committee and the Board took part in crisis simulation exercises. The lessons we learned have informed further refinement of the plan. Training on the crisis management framework is provided to Executive Committee members and their deputies, and further simulation exercises are planned in the year ahead.



# Charitable activities

## Our charitable partnerships continue to support and raise vital funds for children, families and communities across the UK, Ireland and Germany.

We are a business supporting the communities we touch. From helping young people in Germany gain skills for future employment, to supporting a pioneering rehabilitation programme for children in Ireland, to continuously supporting our 14-year-long partnership with Great Ormond Street Hospital.

Abseiling down Premier Inn Canary Wharf

### Great Ormond Street Hospital Children's Charity (GOSH)

In 2025/26, we raised £2.6m for GOSH. Our long-standing partnership has reached an important milestone; we are over halfway in our ambition to raise £20m for the new Children's Cancer Centre. We can also now see our fundraising efforts come to life, with construction officially beginning on the Centre.

In total, thanks to our colleagues, guests and partners, we have raised over £29m for GOSH since 2012. These funds have contributed to the development of the Premier Inn Clinical Building in 2018, the Sight and Sound Centre in 2021, and the transformative Cancer Centre, due to open in spring-summer 2028.

**Total amount raised for GOSH by colleagues, guests and partners since 2012**

£29m

Our teams took to new heights this year to fundraise for GOSH, from conquering Ben Nevis in adverse weather conditions, to abseiling down Premier Inn Canary Wharf, our tallest hotel in the UK.

Another highlight from the year was Better Breakfast Day on 26 September, when 25p from every breakfast our guest tucked into was donated to GOSH, raising £25,000. We also ran a UK-wide fundraising initiative which saw the beloved charity mascot, Bernard the Bear, travel the length of the UK, visiting our Premier Inns, from Penzance, to Southend, to Liverpool, to Edinburgh.

### Children's Health Foundation

In Ireland, our partnership with the Children's Health Foundation supports the vital work it does for youngsters living with chronic pain. In 2024, we committed to raising €30,000 by 2027. This year, we donated €8,250 from fundraising in our hotels and restaurants, helping support the pioneering multi-disciplinary rehabilitation programme, the Complex Pain Service. To date, we have raised over €15,000 for the programme, helping to make a real difference to the lives of these children.

**Total amount raised for Children's Health Foundation in Ireland**

€15,000

### Children for a Better World

Our partnership with Children for a Better World continues to address child poverty in Germany through nutritional support, youth-led aid initiatives and enrichment activities. This year, we donated €50,000, with our cumulative contribution now exceeding €1.7m. As well as raising these funds, our German hotels provided skills days where young people worked onsite, experiencing different areas of the business while gaining new skills, setting them up to succeed in the workplace.

**Total amount donated to Children for a Better World in Germany**

€1.7m

**Force for Good in action: Community**

### Sustainable Tech for Good

Through our partnership with Sustainable Tech for Good, we continue to combine community support with responsible resource use. This year, 769 of our digital devices were reconditioned and distributed, providing access to essential digital tools that support learning, communication and confidence. Many of these were donated to children living in refuges via KidsOut.

**Number of digital devices reconditioned and distributed in the UK**

769

# Appendix

Each year we seek to improve our ESG disclosures to better reflect our targets and progress towards them and support long-term value creation at Whitbread.

**Inside this section**

43 Sustainability Accounting Standards Board (SASB)
46 Streamlined Energy and Carbon Reporting Regulation (SECR)
48 Independent limited assurance report
50 Appendix A: Subject Matter Information

# SASB index 2025/26

This document marks our sixth formal disclosure aligned to the recommendations of the Sustainability Accounting Standards Board (SASB) Hotels & Lodging standard and our second disclosure under the SASB Restaurants standard.

The disclosure covers the Group (UK&I and Germany) where possible and/or relevant.

**SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB)** CONTINUED

# SASB index 2025/26 continued

| SASB code | Accounting metric | Market | Response/report location 2025/26 | Response/report location 2024/25 | Response/report location 2023/24 | Response/report location 2022/23 |
|---|---|---|---|---|---|---|
| **SV-HL-130a.1** | Total energy consumed (GJ) | UK&I, Germany | 2,214,350 | 2,304,406 | 2,571,942 | 2,489,849 |
| | Percentage grid electricity | UK&I, Germany | 57.3 | 59.6 | 58.2 | 54.6 |
| | Percentage renewable electricity | UK&I, Germany | 57.4 | 55.5 | 54.1 | 50.6 |
| **SV-HL-140a.1** | Total water withdrawn (thousands of $m^3$) | UK&I, Germany | 5,147 | 5,462[1] | 5,262 | 5,443 |
| | Total water consumed (thousands of $m^3$) | UK&I, Germany | 241.9 | 258.5 | 249.9 | 165.6 |
| | Percentage of each in regions with High or Extremely High Baseline Water Stress | UK&I, Germany | 37.8 | 37.8 | 37.6 | 36.8 |
| **SV-HL-160a.1** | Number of lodging facilities located in or near areas of protected conservation status or endangered species habitat | UK&I, Germany | 39 hotels are located <100m from biodiversity sensitive areas (SSSIs) | | | |
| **SV-HL-160a.2** | Description of environmental management policies and practices to preserve ecosystem services | UK&I, Germany | See pp. 16-30 | See pp. 15-26 in ESG Report 2024/25 | Premier Inn Environmental Policy Statement – Whitbread Restaurants Environmental Policy Statement – Whitbread Water Policy | Premier Inn Environmental Policy Statement – Whitbread Restaurants Environmental Policy Statement |
| **SV-HL-450a.1** | Number of lodging facilities located in 100-year flood zones | UK&I, Germany | 51 site in <100-year storm surge or pluvial flood zones. No sites in unprotected <100-year fluvial flood zones. | | | |
| **SV-HL-310a.1** | Voluntary turnover rate for lodging facility employees | UK&I, Germany | 34.1% | 35.5%[4] | 39.8%[4] | 47.0%[4] |
| | Involuntary turnover rate for lodging facility employees | UK&I, Germany | 4.6% | 7.0%[4] | 3.7%[4] | 3.9%[4] |
| **SV-HL-310a.3** | Percentage of lodging facility employees earning minimum wage | UK&I, Germany | 0% are on minimum wage. All of our lodging facility staff earn more than minimum wage. | 0% are on minimum wage. All of our lodging facility staff earn more than minimum wage. | 0% are on minimum wage. All of our lodging facility staff earn more than minimum wage. | 0% are on minimum wage. All of our lodging facility staff earn more than minimum wage. |
| **SV-HL-310a.4** | Description of policies and programmes to prevent worker harassment | UK&I, Germany | Our Code of Conduct establishes expectations for all employees and explicitly states that bullying, harassment or victimisation of any kind is unacceptable, including sexual harassment. This applies to interactions with colleagues, customers, suppliers and others Whitbread works with<br>See reports and policies | See Code of Conduct and Speaking Out Policy<br>See reports and policies | See Code of Conduct and Speaking Out Policy<br>See reports and policies | See Code of Conduct and Speaking Out Policy<br>See reports and policies |
| **FB-RN-150a.1** | Total amount of waste, tonnes | UK&I, Germany | 32,127 | 44,900 | 51,713 | 48,957 |
| | Percentage food waste | UK&I, Germany | 28.8 | 25.4 | — | — |
| | Percentage diverted | UK&I, Germany | 48.1 | 36.7 | — | — |
| **FB-RN-250a.1** | Percentage of restaurants inspected by a food safety oversight body | UK&I | 100 | 100 | 100 | |
| | Percentage receiving critical violations | UK&I | 0.3 | 0.6 | 0.4 | |

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) CONTINUED

# SASB index 2025/26 continued

| SASB code | Accounting metric | Market | Response/report location 2025/26 | Response/report location 2024/25 | Response/report location 2023/24 | Response/report location 2022/23 |
|---|---|---|---|---|---|---|
| **FB-RN-250a.2** | Number of recalls issued | UK&I, Germany | 0 | 0 | | |
| | Total amount of food product recalled | UK&I, Germany | N/A | N/A | | |
| **FB-RN-250a.3** | Number of confirmed foodborne disease outbreaks | UK&I, Germany | 0 | 0 | | |
| | Percentage resulting in public health authority investigation | UK&I, Germany | 0 | 0 | | |
| **FB-RN-260a.1** | Percentage of meal options consistent with dietary guidelines | UK&I | See p. 35 | See p.34 in ESG Report 2024/25 | | |
| **FB-RN-260a.2** | Percentage of children's meal options consistent with dietary guidelines for children | UK&I | 100, see p. 36 | 100 | | |
| **FB-RN-260a.3** | Percentage of advertising impressions made on children | UK&I, Germany | 0 | 0 | | |
| | Made on children promoting products that meet dietary guidelines for children | UK&I, Germany | 0 | 0 | | |
| **FB-RN-430a.2** | Percentage of eggs that originated from a cage-free environment | UK&I | 100 | See p.26 in ESG Report 2024/25 | | |
| | Pork that was produced without the use of gestation crates | UK&I, Germany | Unknown | Unknown | | |
| **FB-RN-430a.3** | Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare | UK&I, Germany | See pp. 27-30 | See p.25-26 in ESG Report 2024/25 | | |
| **SV-HL-000.A** | Number of available room nights | UK&I, Germany | 35,317,572 | 34,166,703 | | |
| **SV-HL-000.B** | Average occupancy rate | UK&I, Germany | 77.9% | 79.7% | | |
| **SV-HL-000.C** | Total area of lodging facilities ($m^2$) | UK&I, Germany | 3,152,682 | 3,138,672[2] | 3,110,054 | 2,951,063 |
| **SV-HL-000.D** | Number of lodging facilities | UK&I, Germany | 911 | 914 | | |
| | Percentage managed | UK&I, Germany | 100 | 100 | | |
| | Percentage owned and leased | UK&I, Germany | 100 | 100 | | |
| | Percentage franchised | UK&I, Germany | 0 | 0 | | |
| **FB-RN-000.A** | Number of (1) Entity-owned and | UK&I, Germany | 750[3] | 796[3] | | |
| | (2) franchise restaurants | UK&I, Germany | 0 | 0 | | |

1 Restated number to include Germany.
2 Restated number due to a change in the methodology for $m^2$ calculations.
3 Includes branded and integrated restaurants; does not include breakfast rooms.
4 UK&I only.

## STREAMLINED ENERGY AND CARBON REPORTING REGULATION (SECR)

| Source of emissions | Scope | Total % change 24/25 to 25/26 | 2025/26 Total | 2025/26 Rest of the world | 2025/26 UK | 2024/25 Total | 2024/25 Rest of the world | 2024/25 UK | 2023/24 Total | 2023/24 Rest of the world | 2023/24 UK | 2022/23 Total | 2022/23 Rest of the world | 2022/23 UK |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gas ($tCO_2e$) | Scope 1 | -7.7% | 40,631 | 1,786 | 38,845 | 44,004 | 1,486 | 42,518 | 46,921 | 1,360 | 45,561 | 49,328 | 1,234 | 48,094 |
| LPG ($tCO_2e$) | Scope 1 | -16.9% | 1,757 | 0 | 1,757 | 2,114 | 0 | 2,114 | 2,306 | 0 | 2,306 | 2,590 | 0 | 2,590 |
| F-gas ($tCO_2e$) | Scope 1 | 5.2% | 5,982 | 428 | 5,554 | 5,686 | 54 | 5,632 | 7,104 | 258 | 6,845 | 6,222 | 0 | 6,222 |
| Business travel ($tCO_2e$) | Scope 1 | -93.4%[1] | 441 | 140 | 301 | 6,664 | 137 | 6,527 | 7,504 | 128 | 7,376 | 7,004 | 129 | 6,875 |
| **Total Scope 1 emissions ($tCO_2e$)** | Scope 1 | -16.5% | 48,810 | 2,355 | 46,455 | 58,469 | 1,677 | 56,792 | 63,835 | 1,747 | 62,088 | 65,143 | 1,363 | 63,781 |
| Electricity, district heating and EV charging (total Scope 2 location based) ($tCO_2e$) | Scope 2 | -8.5% | 74,491 | 17,269 | 57,222 | 81,422 | 13,584 | 67,838 | 89,130 | 12,952 | 76,179 | 75,567 | 9,415 | 66,152 |
| Electricity, district heating and EV charging (total Scope 2 market based) ($tCO_2e$) | Scope 2 | 25.2% | 7,435 | 5,902 | 1,533 | 5,938 | 4,180 | 1,758 | 7,537 | 4,924 | 2,612 | 8,037 | 3,433 | 4,604 |
| **Gross emissions (location based)** | — | -11.9% | 123,301 | 19,623 | 103,678 | 139,890 | 15,261 | 124,629 | 152,965 | 14,698 | 138,267 | 140,711 | 10,778 | 129,933 |
| **Gross emissions (market based)** | — | -12.7% | 56,245 | 8,257 | 47,988 | 64,407 | 5,857 | 58,550 | 71,372 | 6,671 | 64,700 | 73,181 | 4,796 | 68,385 |
| Floor area ($m^2$) | — | 0.4% | 3,152,682 | 441,121 | 2,711,561 | 3,138,672[2] | 433,019[2] | 2,705,653[2] | 3,110,054 | 426,530 | 2,683,524 | 2,951,063 | 301,043 | 2,650,020 |
| Tonnes carbon per $m^2$ floor area (location based) | — | -12.3% | 0.0391 | — | — | 0.0446[2] | — | — | 0.0492 | — | — | 0.0477 | — | — |
| Tonnes carbon per $m^2$ floor area (market based) | — | -4.3% | 0.0178 | — | — | 0.0186[2] | — | — | 0.0229 | — | — | 0.0248 | — | — |
| Gas (kWh) | — | -7.7% | 222,079,486 | 9,768,763 | 212,310,723 | 240,593,338 | 8,125,335 | 232,468,003 | 256,499,715 | 7,434,531 | 249,065,184 | 270,228,239 | 6,755,772 | 263,472,467 |
| LPG (kWh) | — | -16.9% | 7,627,050 | 0 | 7,627,050 | 9,176,774 | 0 | 9,176,774 | 10,013,931 | 0 | 10,013,931 | 11,243,545 | — | 11,243,545 |
| Business travel (kWh) | — | -26.1% | 3,741,105 | 884,628 | 2,856,477 | 5,065,164 | 863,992 | 4,201,172 | 28,654,168 | 846,610 | 27,807,558 | 28,388,999 | 614,025 | 27,774,973 |
| Electricity, district heating and EV charging (kWh) | — | -1.2% | 376,948,465 | 53,184,902 | 323,763,563 | 381,429,268 | 52,928,003 | 328,501,265 | 415,317,497 | 47,243,369 | 368,074,128 | 377,347,945 | 35,040,568 | 342,307,377 |
| Self-generated electricity via solar PV (kWh) | — | 22.2% | 4,701,214 | 0 | 4,701,214 | 3,848,140 | 0 | 3,848,140 | 3,943,107 | 0 | 3,943,107 | 4,416,103 | — | 4,416,103 |
| **Total (kWh)** | — | -3.9% | 615,097,320 | 63,838,293 | 551,259,027 | 640,112,684 | 61,917,330 | 578,195,354 | 714,428,418 | 55,524,510 | 658,903,908 | 691,624,831 | 42,410,366 | 649,214,466 |

1 Large reduction due to transition to wholesaler distribution model.

2 Restated number for 2024/25 due to a change in the methodology for $m^2$ calculations.

This section sets out Whitbread's Streamlined Energy and Carbon Reporting (SECR) disclosures for the year ended 26 February 2026, prepared in accordance with the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018. The disclosures cover energy use, associated greenhouse gas emissions and energy efficiency actions across the Group's UK operations.

The information supports the Board's oversight of energy and emissions performance and should be read alongside Whitbread's wider climate-related disclosures, which describe governance arrangements, risk management and progress against the Group's decarbonisation plans.

## Scopes 1 and 2

We considered the six main greenhouse gases (GHGs) and report in $CO_2e$ for our Scope 1 (direct) and Scope 2 (indirect) $CO_2$ emissions. We used the GHG Protocol Corporate Accounting and Reporting Standard methodology to calculate our emissions as well as Defra and Umweltbundesamt (UBA) GHG Conversion Factors for company reporting.

Scope 1 includes emissions from the fuels we use in our hotels, restaurants and offices such as natural gas and liquid petroleum gas (LPG). It also accounts for $CO_2e$ from business-owned vehicles which includes benefit and job need company cars. $CO_2e$ from company cars are calculated using the manufacturer's stated performance multiplied by an uplift stated in the Defra standards methodology paper. From 2025/26, our Scope 1 footprint no longer includes food logistics vehicles previously leased by the Group, following a switch to a shared logistics service.

Scope 2 relates to the indirect emissions associated with the generation of the electricity consumed in our sites including district heating.

For Scope 1 and Scope 2 emissions associated with the UK&I estate, we apply UK Government (Defra) conversion factors. From 2025/26, emissions for the German estate have instead been calculated using conversion factors from the German Federal Environment Agency (Umweltbundesamt, UBA). As UBA factors are higher than Defra's (by 52% for district heating and 120% for electricity), this resulted in a 41% increase in market-based and a 30% increase in location-based Scope 2 emissions for Germany, despite electricity consumption increasing by only 0.6%. The change also affected the Group's overall footprint, with Scope 2 emissions increasing by 25% on a market basis (while decreasing by 9% on a location basis), despite a 1.2% year-on-year reduction in total electricity consumption.

In 2025/26, we achieved a 63%/$m^2$ reduction in our Scope 1 and 2 emissions (61.5%/$m^2$ in 2024/25) on a market basis, compared with a 2016/17 baseline. This is thanks to lower gas consumption for heating and cooking, and our purchase of Renewable Energy Guarantees of Origin (REGOs) in the UK and Ireland, and Guarantees of Origin (GoOs) in Germany.

In 2025/26, we re-baselined Scope 1 emissions to reflect the transition from our own leased delivery fleet to a shared logistics service. Without re-baselining, business travel emissions would have fallen by 93.3%. Following re-baselining, emissions decreased by 20.2% year on year, reflecting the continued increase in hybrid and electric vehicles, and a decrease in the number of vehicles overall in our company fleet.

In 2025/26, we updated our methodology for square-metre calculations to reflect the growing number of hub by Premier Inn rooms, which are smaller than an average Premier Inn room. Using the updated methodology, we have also restated 2024/25 square metres, resulting in a 5,358 $m^2$ increase in the reported footprint, equivalent to 0.2% of the estate. This led to a non-material adjustment to our Scope 1 and Scope 2 intensity figures.

In 2025/26, we decarbonised further c.800 hotel rooms installing air-source heat pumps and other electric equipment to reduce our reliance on gas for water and space heating. We continued our track record of energy efficiency across the estate by undertaking projects such as refrigeration optimisation, installing improved controls for heating, ventilation, and air conditioning (HVAC) and utilising voltage optimisation technology. We also installed solar PV at 13 sites, bringing the total to 221 hotels.

We improved our understanding of landlord sites that used REGO-backed electricity over the year; this has been taken into account when reporting our Scope 2 market-based emissions. We also improved our tracking of F-gas data for Scope 1 reporting.

When defining the scope of our data, we do not report on operations under Joint Venture agreements, or that are fully franchised, where we do not have operational control such as Premier Inn Middle East. For reasons of materiality, small offices in the Far East have been excluded.

Where possible we reported billed or AMR (Automated Meter Reading) data. For those operations which are currently beyond our reporting capabilities, we have used an estimation model based on historic budgeted or billed usage.

## Scope 3

Whitbread's 2025/26 Scope 3 emissions stand at 386,310 $tCO_2e$ (2024/25: 407,242 $tCO_2e$). This is a reduction of 5% year-on-year, and a reduction of 21% against our 2018/19 baseline. The change is predominantly due to lower purchases of food with high embodied carbon – another result of the strategic transformation of our business.

Following SBTi Forest Land and Agriculture (FLAG) guidance, Whitbread updated and re-baselined the 2018/19 result to calculate FLAG and non-FLAG emissions. In 2025/26, our total FLAG emissions were 82,409 $tCO_2e$ (2024/25: 92,932 $tCO_2e$) and reduction of 40.2% from a 2018/19 baseline. Total non-FLAG emissions were 303,901 $tCO_2e$ (2024/25: 314,310 $tCO_2e$), a reduction of 13.5% from the 2018/19 baseline.

The key structural change in our 2025/26 Scope 3 relates to the inclusion of emissions from a shared logistics service for the majority of food and consumables within Category 4 (Upstream transportation and distribution). Previously, emissions from this activity were reported under Scope 1, as the delivery fleet was leased by the Group. As the new procurement model is more efficient, both financially and from a carbon perspective, emissions reported in Category 3 (Fuel- and energy-related activities) decreased by 34%. At the same time, as lower volumes of food were procured in 2025/26, emissions in Category 4 did not increase.

In 2026/27 we plan to rebaseline our Scope 3 emissions to account for more granular product-level carbon data we expect to receive from our suppliers. Because our Accelerating Growth Plan is still underway, we will update our Scope 3 baseline fully once we complete the programme in 2027/28.

# INDEPENDENT LIMITED ASSURANCE REPORT
to the Directors of Whitbread PLC (Whitbread)

The Directors of Whitbread PLC ('Entity') engaged us to provide limited assurance on the Sustainability Subject Matter Information defined below.

Our assurance conclusion does not extend to information in respect of earlier periods, or to any other information included in, or linked from, the Report.

## Our limited assurance conclusion

Based on the work we have performed, as outlined in the 'Summary of work performed' section of our report, and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Subject Matter Information, as defined below, has not been prepared, in all material respects, in accordance with the Applicable Criteria, as defined below.

This conclusion is to be read in the context of what we say in the remainder of our report, in particular the 'inherent limitations' and 'use and distribution of our report' explained below.

## Sustainability Subject Matter Information

The Sustainability Subject Matter Information comprises of the sustainability metrics for the financial year ending the 26 February 2026 in the Annual Report and the Sustainability Report ('Report'). The Sustainability Report metrics in scope of our assurance are detailed in Appendix A.

The scope of our work was limited to the provision of limited assurance over the Sustainability Subject Matter Information.

## Applicable Criteria

The criteria used to measure or evaluate the underlying Sustainability Subject Matter ('Underlying Sustainability Subject Matter') are in the 2026 Basis of Preparation documents prepared by Whitbread ('Applicable Criteria'). The Sustainability Subject Matter Information needs to be read and understood together with the Applicable Criteria, which the Entity is solely responsible for selecting and applying.

## Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable evaluation and measurement techniques and can affect comparability between entities and over time. The precision of different measurement techniques may also vary.

Non-financial information is subject to more inherent limitation than financial information, given the characteristics of the underlying Sustainability Subject Matter and the methods used for determining such information.

## Directors' responsibilities

The Directors of Whitbread are responsible for:

- designing, implementing and maintaining internal controls to enable the preparation and presentation of Sustainability Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- selecting and/or establishing suitable Applicable Criteria for preparing the Sustainability Subject Matter Information;
- preparing, measuring and presenting the Sustainability Subject Matter Information in accordance with the Applicable Criteria;
- referring to or describing in the Sustainability Subject Matter Information the Applicable Criteria used and, when it is not readily apparent from the engagement circumstances, the person(s) responsible for developing the Applicable Criteria; and
- the content and preparation of the Sustainability Subject Matter Information.

Greenhouse Gas ('GHG') quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

## Our responsibilities

Our responsibility is to independently express a limited assurance conclusion on the Sustainability Subject Matter Information based on the procedures we have performed and the evidence we have obtained.

We are also responsible for:

- planning and performing the engagement to obtain limited assurance about whether anything has come to our attention that causes us to believe that the Sustainability Subject Matter Information is not prepared, in all material respects, in accordance with the Applicable Criteria;
- assessing the suitability of the Applicable Criteria and whether they exhibit the characteristics of relevance, completeness, reliability, neutrality and understandability;
- forming an independent conclusion, based on the work we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Whitbread.

## Professional standards applied and level of assurance

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements ('ISAE') 3000 (Revised) 'Assurance Engagements Other Than Audits or Reviews of Historic Financial Information' issued by the International Auditing and Assurance Standards Board ('IAASB') and, in respect of the GHG Statement, in accordance with International Standard on Assurance Engagements ('ISAE') 3410 'Assurance Engagements on Greenhouse Gas Statements', issued by the IAASB ('ISAE 3410'). These standards require that we plan and perform our engagement to obtain limited assurance about whether anything has come to our attention that causes us to believe the Sustainability Subject Matter Information has not been prepared, in all material respects, in accordance with the Applicable Criteria.

A limited assurance engagement undertaken in accordance with ISAE 3410 involves assessing the suitability in the circumstances of the Entity's use of the Applicable Criteria as the basis for the preparation of the Greenhouse Gas Statement, assessing the risks of material misstatement of the Greenhouse Gas Statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Greenhouse Gas Statement.

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. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion about whether the Sustainability Subject Matter Information has been prepared, in all material respects, in accordance with the Applicable Criteria.

**INDEPENDENT LIMITED ASSURANCE REPORT** CONTINUED
to the Directors of Whitbread PLC (Whitbread)

## Our independence and quality control

We have complied with the independence and other ethical requirements of the Financial Reporting Council's ('FRC's') Revised Ethical Standard and the ethical pronouncements in the Institute of Chartered Accountants in England and Wales ('ICAEW') Code of Ethics which are founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

RSM UK Risk Assurance Services LLP applies the International Standard on Quality Management (UK) 1 'Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or other Assurance or Related Services Engagements' ('ISQM (UK) 1'), which requires RSM UK Risk Assurance Services LLP to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Summary of work performed

The work we perform depends on our professional judgement and included inquiries, observation of processes performed, inspection of documents, analytical procedures, recalculation, reperformance and confirmations.

We are required to obtain an understanding of the Underlying Subject Matter, the Entity, its environment and the internal controls relevant to the Underlying Subject Matter, sufficient to identify the risk of material misstatement of the Sustainability Subject Matter Information and to design and perform procedures to address the assessed risks of material misstatement in order to obtain sufficient appropriate evidence to support our limited assurance conclusion.

In doing so, we:

- made inquiries of Whitbread's management about the control environment, information systems and results of Whitbread's risk assessment process;
- considered the suitability for the engagement circumstances of Whitbread's use of the Applicable Criteria as the basis for preparing the Sustainability Subject Matter Information;
- assessed the appropriateness of the Sustainability Subject Matter which is measured or evaluated against the Applicable Criteria;
- performed limited substantive testing on a selective basis of the Underlying Sustainability Subject Matter to check that the information had been appropriately measured, recorded, collated, and reported, including:
  - agreed or reconciled the Sustainability Subject Matter to underlying records;
  - reviewed the data collection and consolidation processes used to compile the Subject Matter, including the data scope and reporting boundaries;
  - agreed a selection of the Sustainability Subject Matter to corresponding source documents, including third party data;
  - reperformed calculation of the Subject Matter;
  - vouched emission factors used to independent external sources;
  - performed analytical procedures by comparing year on year movements and making inquiries of management to obtain explanations for significant differences from our developed expectations; and
  - evaluated whether the Sustainability Subject Matter Information adequately refers to the Applicable Criteria; and
- considered the disclosure and presentation of the Sustainability Subject Matter Information.

## Other information

The other information comprises the information included in the Report, other than the Sustainability Subject Matter Information and our limited assurance report thereon. The Directors are responsible for the other information contained within the Report. Our limited assurance conclusion does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information to identify material inconsistencies, if any, with the Sustainability Subject Matter Information or our limited assurance report. If, on reading the other information, we identify such material inconsistencies or become aware of a material misstatement of fact in that other information that is unrelated to matters appearing in the Sustainability Subject Matter Information or our limited assurance report, we discuss the matter with the Directors and take further action as appropriate.

## Use and distribution of our report

This report, including our conclusion, has been prepared solely for the confidential use of the Directors of Whitbread in accordance with our engagement letter dated 8 August 2025, and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Directors of Whitbread as a body and Whitbread for our work, for this limited assurance report or for the conclusions we have formed.

This report is released to the Directors on the basis that it shall not be copied, referred to or disclosed (in whole or in part) or used, distributed or made available (in whole or in part) to any other party (save as otherwise permitted by agreed written terms), without our express prior written consent. Without assuming or accepting any responsibility or liability in respect of this report to any party other than the Directors of Whitbread as a body and Whitbread PLC, we acknowledge that the Directors may choose to make this report publicly available. Any other party that chooses to rely on this report (or any part of it) will do so at their own risk and RSM UK Risk Assurance Services LLP neither owes nor accepts any responsibility or duty to those parties, and shall not be liable for any loss, damage or expense of whatever nature caused by their reliance on this report for any purpose or in any context.

Signed

RSM UK Risk Assurance Services LLP

**RSM UK Risk Assurance Services LLP**
25 Farringdon Street,
London EC4A 4AB
29 April 2026

## APPENDIX A: SUBJECT MATTER INFORMATION

The Sustainability Subject Matter Information subject to limited assurance procedures is set out below. The Sustainability Subject Matter Information are the reported results for selected Sustainability Report performance measures for the 2026 reporting period. Whitbread's Basis of Preparation 2026 lists out the Sustainability Report performance measures, and reported results, as well as the Reporting Criteria used to prepare and report on the Sustainability Subject Matter Information.

| Pillar | Sustainability Report metrics provided for testing | 2026 Reported Sustainability Report (Sustainability Subject Matter Information) |
|---|---|---|
| Opportunity | **In our leadership population*:**<br>• 40.4% of female representation (UK and Germany); and<br>• 7.4% of ethnic minority representation (UK only).<br>* Leadership population is defined as all roles at Worker Level 2+. | **In our leadership population*:**<br>• 40.4% of female representation (UK and Germany); and<br>• 7.4% of ethnic minority representation (UK only).<br>* Leadership population is defined as all roles at Worker Level 2+. |
| | **In our workforce population (UK only):**<br>**% of female representation:**<br>Female 63.1%<br>Male 36.9%<br>**% of ethnic minority representation:**<br>Asian/Asian British 10.9%<br>Black/African 4.5%<br>Other Ethnicity 5.3%<br>White 69.1% | **In our workforce population (UK only):**<br>**% of female representation:**<br>Female 63.1%<br>Male 36.9%<br>**% of ethnic minority representation:**<br>Asian/Asian British 10.9%<br>Black/African 4.5%<br>Other Ethnicity 5.3%<br>White 69.1% |
| | **% employee engagement score based on a composite of four survey questions:**<br>(1) Overall, I am satisfied with my experience working for Whitbread.<br>(2) I am enthusiastic about my job.<br>(3) I am proud to say I work for Whitbread.<br>(4) I would recommend Whitbread as a great place to work.<br>Scored as the mean of positive responses (agree + strongly agree) across all four questions, for UK Operations and UK Support Centre.<br>UK Operations and Support Centre: 73% | **% employee engagement score based on a composite of four survey questions:**<br>(1) Overall, I am satisfied with my experience working for Whitbread.<br>(2) I am enthusiastic about my job.<br>(3) I am proud to say I work for Whitbread.<br>(4) I would recommend Whitbread as a great place to work.<br>Scored as the mean of positive responses (agree + strongly agree) across all four questions, for UK Operations and UK Support Centre.<br>UK Operations and Support Centre: 73% |

| Pillar | Sustainability Report metrics provided for testing | 2026 Reported Sustainability Report (Sustainability Subject Matter Information) |
|---|---|---|
| Community | 12.4% salt reduction based on 2017 baseline | 12.4% salt reduction based on 2017 baseline |
| | 23.6% sugar reduction based on 2015 baseline | 23.6% sugar reduction based on 2015 baseline |
| | 4.0% calorie reduction based on 2017 baseline | 4.0% calorie reduction based on 2017 baseline |
| Responsibility | 39.5% food waste reduction based on 2018/2019 baseline year data | 39.5% food waste reduction based on 2018/2019 baseline year data |
| | Scope 1 and 2 greenhouse gas (GHG) footprint – 56,245 tonnes | Scope 1 and 2 greenhouse gas (GHG) footprint – 56,245 tonnes |
| | Scope 1 and 2 GHG reductions based on intensity metrics based on 2016/2017 baseline year data – 63.0% | Scope 1 and 2 GHG reductions based on intensity metrics based on 2016/2017 baseline year data – 63.0% |
| | 18.0% reduction in water use per sleeper since 2019/2020 | 18.0% reduction in water use per sleeper since 2019/2020 |

The basis of preparations for the above Sustainability Subject Matter information are held on the Whitbread PLC website within the Sustainability Reports and Policies sub-section of the Environmental and Social section.

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