

Independent Assurance Practitioner’s Report to the Directors of Woolworths Group Limited in relation to Woolworths Group Limited’s 2023 Sustainability Report and 2023 Sustainability Data Book

Conclusions

Limited Assurance

We have undertaken a limited assurance engagement on selected sustainability data and disclosures included in Woolworths Group Limited’s (“Woolworths Group”) 2023 Sustainability Report and 2023 Sustainability Data Book for the 52 weeks ended 25 June 2023. Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the sustainability data and disclosures presented below (“Limited Assurance Subject Matter Information”), have not been prepared, in all material respects, in accordance with the applicable Reporting Criteria defined below.

| Limited assurance Subject Matter Information | Disclosure Location | Reporting Criteria |
|--|---|--|
| Emissions: Other indirect (Scope 3) GHG emissions [305-3] ¹ | Woolworths’ 2023 Sustainability Data Book, tab “Scope 3 emissions” - Scope 3 emissions by category (’000 tCO ₂ -e) | Relevant GRI Standards and Woolworths Group’s internal policies and procedures as described in Woolworths’ 2023 UNGC GRI TCFD Index and detailed in Woolworths’ Basis of Preparation |
| Effluents & Waste: Waste by type and disposal method [306-3] | Woolworths’ 2023 Sustainability Data Book, tab “Waste” - Total waste - Waste by category (tonnes) | |
| Occupational Health and Safety: Hazard identification, risk assessment, and incident investigation [403-2] | Woolworths’ 2023 UNGC GRI TCFD Index, tab “GRI Index” - GRI 403-2: Hazard identification, risk assessment, and incident investigation | |
| Occupational Health and Safety: Work-related injuries [403-9] | Woolworths’ 2023 Sustainability Data Book, tab “Safety” - Total TRIFR & severity rate - Fatalities - Work related injuries - Close calls & high potential incidents | |
| Severity rate of health and safety incidents | Woolworths’ 2023 Sustainability Data Book, tab “Safety” - Total TRIFR & severity rate | Woolworths Group’s internal policies and procedures as described in Woolworths’ 2023 Sustainability Report and detailed in Woolworths’ Basis of Preparation |
| Absolute Scope 3 emissions ¹ | Woolworths’ 2023 Sustainability Data Book, tab “Scope 3 emissions” - Scope 3 emissions by category (’000 tCO ₂ -e) | |
| Proportion food waste diverted from landfill | Woolworths’ 2023 Sustainability Data Book, tab “Waste” - Food waste diverted from landfill (tonnes) - Percentage of food waste diverted from landfill (%) | |
| Virgin plastic packaging removed | Woolworths’ 2023 Sustainability Data Book, tab “Sustainable own brand packaging” - Virgin plastic reduction | |
| Proportion of packaging made with recycled content | Woolworths’ 2023 Sustainability Data Book, tab “Sustainable own brand packaging” - Recycled content (% of total tonnage) | |
| Proportion of packaging which is recyclable | Woolworths’ 2023 Sustainability Data Book, tab “Sustainable own brand packaging” - Recyclability (% of total tonnage) | |
| First nations supplier spend | Woolworths 2023 Sustainability Report, page 22 - Spend with First nations suppliers (\$m, number of suppliers) | |

Reasonable Assurance

We have undertaken a reasonable assurance engagement on selected sustainability data and disclosures included in Woolworths Group’s 2023 Sustainability Report and 2023 Sustainability Data Book for the year ended 30 June 2023. In our opinion the sustainability data and disclosures presented below (“Reasonable Assurance Subject Matter Information”) have been prepared, in all material respects, in accordance with the applicable Reporting Criteria defined below.

| Reasonable assurance Subject Matter Information | Disclosure Location | Reporting Criteria |
|--|---|--|
| Energy: - Energy consumption within the organization [302-1] - Energy consumption outside of the organization [302-2] - Energy intensity [302-3] - Reduction of energy consumption [302-4] | Woolworths’ 2023 UNGC GRI TCFD Index, tab “GRI Index” - GRI 302-1: Total energy consumption - GRI 302-4: Reduction of energy consumption Woolworths’ 2023 Sustainability Data Book, tab “Energy” - Total electricity consumption - Electricity consumption by division (GWh) - Electricity consumption by Geography (GWh) - Energy intensity | Relevant GRI Standards and Woolworths Group’s internal policies and procedures as described in Woolworths’ 2023 UNGC GRI TCFD Index and detailed in Woolworths’ Basis of Preparation |

¹ Scope 3 emissions for Categories 1, 2, 4, 5, 9, 11, and 12 are calculated for the 52 week period ended 25 June 2023. Scope 3 emissions for Categories 3, 6, 7, 8, 14, and 15 are calculated for the year ended 30 June 2023. Scope 3 emissions for Categories 10 and 13 have not been reported by Woolworths as they are not applicable for reporting in this period.

| Reasonable assurance Subject Matter Information | Disclosure Location | Reporting Criteria |
|--|--|---|
| Emissions: - Direct (Scope 1) GHG emissions [305-1] - Energy indirect (Scope 2) GHG emissions [305-2] - GHG emissions intensity [305-4] - Reduction of GHG emissions [305-5] (Scope 1 and 2) | Woolworths' 2023 Sustainability Data Book, tab "Scope 1+2 emissions" - Location based - Market based | |
| Annual Scope 1 and 2 greenhouse emissions reductions | Woolworths' 2023 Sustainability Data Book, tab "Scope 1+2 emissions" - Scope 1+2 emissions reduction vs 2015 baseline (Location based) - Scope 1+2 emissions reduction vs 2015 baseline (Market based) Woolworths 2023 Sustainability Report, page 16 - Scope 1 & 2 emissions reductions below 2015 baseline | Woolworths Group's internal policies and procedures as described in Woolworths' 2023 Sustainability Report and detailed in Woolworths' Basis of Preparation |
| Proportion of Green Energy consumed across operations | Woolworths' 2023 Sustainability Data Book, tab "Energy" - Share of electricity from renewable sources (%) | |

Basis for Conclusions

We conducted our assurance engagements in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* ("ASAE 3000"), issued by the Auditing and Assurance Standards Board. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion and reasonable assurance opinion.

Responsibilities of Woolworths Group Limited

Management and the directors' are responsible for:

- ensuring that the Limited Assurance Subject Matter Information and Reasonable Assurance Subject Matter Information presented in the 2023 Sustainability Report and 2023 Sustainability Data Book are prepared in accordance with the applicable Reporting Criteria;
- confirming the measurement or evaluation of the underlying subject matter against the applicable Reporting Criteria, including that all relevant matters are reflected in the Limited Assurance Subject Matter Information and Reasonable Assurance Subject Matter Information; and
- designing, establishing and maintaining an effective system of internal control over its operations and financial reporting, including, without limitation, systems designed to assure achievement of its control objectives and its compliance with applicable laws and regulations.

Our Independence and Quality Management

We have complied with relevant ethical requirements, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. The firm applies Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which requires the firm 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.

Assurance Practitioner's Responsibilities

Limited Assurance

Our responsibility is to express a limited assurance conclusion on Woolworth Group's Limited Assurance Subject Matter Information, presented in the 2023 Sustainability Report and 2023 Sustainability Data Book, as evaluated against the applicable Reporting Criteria, based on the procedures we have performed and the evidence we have obtained. ASAE 3000 requires that we plan and perform our procedures to obtain limited assurance about whether, anything has come to our attention that causes us to believe that the Limited Assurance Subject Matter Information, presented in the Sustainability Report, is not prepared, in all material respects, in accordance with the applicable Reporting Criteria.

A limited assurance engagement in accordance with ASAE 3000 involves identifying areas where a material misstatement of the Limited Assurance Subject Matter Information is likely to arise, addressing the areas identified and considering the process used to prepare the Limited Assurance Subject Matter Information. 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. Consequently, 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 Limited Assurance Subject Matter Information presented in the 2023 Sustainability Report and 2023 Sustainability Data Book has been prepared, in all material respects, in accordance with the applicable Reporting Criteria.

Reasonable Assurance

Our responsibility is to express an opinion on Woolworth Group's Reasonable Assurance Subject Matter Information, presented in the 2023 Sustainability Report and 2023 Sustainability Data Book, as evaluated against the applicable Reporting Criteria. ASAE 3000 requires that we plan and perform this engagement to obtain reasonable assurance about whether the Reasonable Assurance Subject Matter Information, presented in the 2023 Sustainability Report and 2023 Sustainability Data Book, is free from material misstatement.

A reasonable assurance engagement in accordance with ASAE 3000 involves performing procedures to obtain evidence about the Reasonable Assurance Subject Matter Information. The nature, timing and extent of procedures selected depend on the assurance practitioner's professional judgement, including the assessment of the risks of material misstatement in the Reasonable Assurance Subject Matter Information. In making those risk assessments, we consider internal control over the Reasonable Assurance Subject Matter Information relevant to the engagement.

Our Procedures

Our procedures included, but not limited to:

- Performing enquiries and interviews with management to understand how the applicable Reporting Criteria has been applied in the preparation of the Limited Assurance Subject Matter Information and Reasonable Assurance Subject Matter Information;
- Understanding internal controls, the quantification process and data used in preparing the selected metric and targets, the methodology for gathering qualitative information and the process for preparing and reporting the selected Limited Assurance Subject Matter Information and Reasonable Assurance Subject Matter Information;
- Considering the risk of material misstatement of the Limited Assurance Subject Matter Information and Reasonable Assurance Subject Matter Information including analytical procedures;
- Inspecting documents relating to Woolworth Group's Limited Assurance Subject Matter Information and Reasonable Assurance Subject Matter Information, including board committee to understand the level of management awareness and oversight of the Limited Assurance Subject Matter Information and Reasonable Assurance Subject Matter Information;
- Challenging the reasonableness of assumptions and testing methodology has been consistently applied in preparing the selected disclosures;
- Performing procedures over underlying data on a sample basis to assess whether the data has been collected and reported in accordance with the applicable Reporting Criteria, including verifying to source documentation;
- Performing recalculations of performance metrics to confirm quantities stated were replicable;
- Reading the reports and narrative accompanying the Limited Assurance Subject Matter Information and Reasonable Assurance Subject Matter Information with regard to the applicable Reporting Criteria, and for consistency with our findings; and
- Evaluating the appropriateness of presentation relating to the selected disclosures.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the inherent limitations of any system of internal control there is an unavoidable risk that it is possible that fraud, error, or non-compliance with laws and regulations, where there has been concealment through collusion, forgery and other illegal acts may occur and not be detected, even though the engagement is properly planned and performed in accordance with Standards on Assurance Engagements.

Emissions quantification is subject to inherent uncertainty because incomplete scientific knowledge has been used to determine emissions factors and the values needed to combine emissions due to different gases.

Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating and sampling or estimating such data.

Other information

The directors are responsible for the other information. The other information comprises the information included in the 2023 Sustainability Report and 2023 Sustainability Data Book, but does not include the Limited Assurance Subject Matter Information and Reasonable Assurance Subject Matter Information. Our responsibilities do not extend to other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Limited Assurance Subject Matter Information and Reasonable Assurance Subject Matter Information or our knowledge obtained in the engagement, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude there is a material misstatement of this other information, we are required to report this fact. We have nothing to report in this regard.

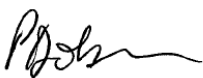
Restricted use

The Reporting Criteria used for the assurance engagements was designed for a specific purpose of the director's reporting selected sustainability data and disclosures in the Woolworths Group 2023 Sustainability Report and 2023 Sustainability Data Book. As a result, the sustainability data and disclosures may not be suitable for another purpose.

This report has been prepared for use by the directors for the purpose of providing assurance over selected sustainability data and disclosures included in the Woolworths Group's 2023 Sustainability Report and 2023 Sustainability Data Book. We disclaim any assumption of responsibility for any reliance on this report to any person other than the directors of Woolworths Group Limited, or for any purpose other than that for which it was prepared.

Deloitte Touche Tohmatsu

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PR Dobson
Partner
Chartered Accountants
Sydney, 22 August 2023