

Premier Foods Enriching Life Plan

Premier Foods reporting criteria for specified ESG performance metrics 2022/23

This document includes the reporting criteria for specified ESG performance metrics subject to independent limited assurance procedures for the 52 weeks ended 1st April 2023 (the financial year 2022/23).

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Premier Foods Enriching Life Plan

Introduction

Premier Foods’ commitment to being a responsible food business is reflected in our Enriching Life Plan. The 2030 plan focuses on three main areas: making great-tasting, nutritious and more sustainable products (“Our Products”), contributing to a healthier planet (“Our Planet”) and nourishing the lives of our colleagues and communities (“Our People”). Our actions in these areas are underpinned by a range of sustainability commitments, with performance measured by defined key performance indicators (KPIs).

Performance against our KPIs is reported in the Premier Foods Annual Report, including in the Enriching Life Plan Disclosure Table.

For the “Our Planet” KPIs, the approach aligns with the Greenhouse Gas Protocol (for energy and carbon data) and ISO 14064-1, with specific application and tailoring to Premier Foods set out in this document.

The methodology for reporting the “Our People” and “Our Products” KPIs is bespoke, as there is no single widely recognised international standard for measuring and reporting such data. In this reporting criteria we set out our approach in detail, as part of our commitment to transparency.

Premier Foods has appointed PricewaterhouseCoopers LLP (‘PwC’) to perform an Independent limited assurance engagement on selected ESG performance information for the 52 weeks ended 1st April 2023 (the 2022/23 financial year) shown with the symbol  in the Annual Report, in accordance with the International Standard on Assurance Engagements 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ and International Standard on Assurance Engagements 3410 ‘Assurance engagements on greenhouse gas statements’, issued by the International Auditing and Assurance Standards Board. This is the first time our sustainability data has been subject to Independent limited assurance.

Scope of reporting

The KPIs within the scope of assurance all relate to Premier Foods’ own operations. For Planet data this includes the sites we own or rent through a leasehold agreement which have been assessed to fall within our operational control. For People data this includes all of the people we employ directly on a permanent basis worldwide. For Product data this includes all Premier Foods-branded products.

For acquisitions and divestments, the approach follows financial reporting. Newly acquired businesses should be included in the reported data from the date the acquisition joins the Group financial data. Similarly, disposed businesses should be included up to the point they leave the Group financial data.

Sites

The site list – including all types of offices and manufacturing sites - is defined from the property dataset, held by the Head of Property. New sites are added as they are opened or acquired and removed following divestment.

The site list includes the following:

Table: List of sites within our operational control

Site name	Type	Ownership	Main activities
Andover, UK	Manufacturing	Owned	Flour mill
Ashford, UK	Manufacturing	Owned	Factory
Carlton, UK	Manufacturing	Owned	Bakery
Charnwood, UK	Manufacturing	Owned	Factory
Knighton, UK	Manufacturing	Owned	Factory
Lifton, UK	Manufacturing	Owned	Creamery
Moreton, UK	Manufacturing	Leasehold	Bakery
Stoke, UK	Manufacturing	Owned	Bakery
Workshop, UK	Manufacturing	Owned	Factory
High Wycombe, UK***	Office	Leasehold	Analytical services

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Lutterworth, UK	Office	Leasehold	Central Supply Chain Planning
St Albans, UK	Office	Leasehold	Group HQ
Manchester*	Office	Leasehold	Finance office
Gillingham**	Manufacturing	Leasehold	Non-operational site

“Operational control” is the reporting boundary adopted for Premier Foods’ energy and Scope 1 & 2 carbon reporting. This encompasses the sites where the company has the full authority to introduce and implement its operating policies. For leased sites, this includes sites where Premier Foods receives energy bills based on its metered consumption and rents the site under a leasehold agreement (as opposed to a serviced office contract, where utilities are often included in a set service fee). Sites which are rented under a serviced office agreement are not considered to be within Premier Foods operational control for example, Premier Foods has two such offices in the UK (121 employees in total), one in Ireland (8 employees) and one in Australia (6 employees). These are not therefore included in our energy and GHG emissions reporting which is calculated on a building operational control basis, but the headcount of staff in these locations is included in the scope of reporting for the “Our People” KPIs. All permanent employees directly employed by the company are within scope of the “Our People” KPIs, irrespective of where they are based.

* The lease on the Manchester office was surrendered on 13/08/2022 and the operations moved to a serviced office outside our operational control. The original site was considered to be within our operational control.

** The lease on the site at Gillingham was surrendered on 31/11/22 and until that point it was deemed to be within operational control.

*** Our operations at High Wycombe are deemed to be within operational control and utility usage is calculated based on an allocation of total site utility based on headcount as agreed with the property owner.

The site list is reviewed by Head of Property and the Group Environmental Specialist on at least an annual basis, to determine if any additional sites are within operational control.

The boundary of product metrics is defined on page 5.

Reporting year

This is defined as Premier Foods’ financial year, i.e. April-March, which runs over a 52 week period. For FY 22/23, the reporting period is 3rd April 2022- 1st April 2023.

YEAR	WEEKS	YEAR END DATE
2018/19	52	Saturday, March 30, 2019
2019/20	52	Saturday, March 28, 2020
2020/21	53	Saturday, April 03, 2021
2021/22	52	Saturday, April 02, 2022
2022/23	52	Saturday, April 01, 2023
2023/24	52	Saturday, March 30, 2024

Unless stated otherwise, data is gathered for all sources on a “fiscal month” basis (based on the monthly periods the company also uses for financial reporting)- this is not the same as the calendar month.

Baseline and recalculation policy

Restatements are considered necessary if there is a change to an individual ESG performance metric covered by this methodology of greater than 5% (our significance threshold). Restatements may be needed as a result of:

- Structural change: Where we experience a structural change (i.e. merger, divestment, acquisition) to the scope of our reporting in future periods, we will recalculate the baseline (for data associated with targets) and other data as required, so that we can monitor our performance on a consistent basis.
- Methodology change: Changes in calculation methodology or improvements in the accuracy of emission factors, activity data or other inputs which result in a significant impact on the data.
- Corrections: Discovery of significant errors, or a number of cumulative errors, that are collectively significant.

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Enriching Life Plan KPIs

Pillar	Commitment	KPI measures
Our Products – Making nutritious and sustainable food	More than double sales of products that meet high nutrition standards	Total company branded sales, in £m, of foods scoring less than 4 and drinks scoring less than 1 on the UK Department of Health’s Nutrient Profiling Model
Our Planet – Contributing to a healthier planet	Reduce scope 1 and 2 emissions by 67% by 2030 from a 2020 baseline	Total Energy Usage (MWh)
		Scope 1 Greenhouse Gas Emissions (tCO2e)
		Scope 2 Greenhouse Gas Emissions – location based (tCO2e)
Our People – Nourishing the lives of our colleagues and communities	Gender balance in our senior leadership team	Total Scope 1 & Scope 2 Greenhouse Gas Emissions – location based (tCO2e)
		Percentage of Senior Management roles which are held by females (%)
		Percentage of General Management roles which are held by females (%)

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Our Products: Total company branded sales, in £m, of foods scoring less than 4 and drinks scoring less than 1 on the UK Department of Health’s Nutrient Profiling Model

Definitions

CSN codes	The finished good stock material number.
Reformulations	Any change to a recipe (large or small- no threshold applies).
Company branded sales	Premier Foods-branded products sold in the reporting year, including UK and international sales.
Foods scoring less than 4 and drinks scoring less than 1 on the UK Department of Health’s Nutrient Profiling Model	This designation is aligned to the UK Department of Health’s Nutrient Profiling Model, published in the Department of Health’s <i>Nutrient Profiling Technical Guidance</i> – January 2011. Premier Foods considers foods scoring below 4 points, and drinks scoring below 1 point, to be non-HFSS. Please see <i>Appendix: Nutrient Profiling Technical Guidance – Department of Health</i> for more details.
Value of sales in £m	Defined in terms of GBP. Where sales have originated in a foreign currency, this is converted using the monthly spot rate used across our business within our accounting system

Reporting boundaries

The boundary is all Premier Foods-branded products sold in the reporting year, including UK and international sales.

Exclusions:

- Own brands are excluded (i.e. retailer own label products)
- No exclusion of Premier Foods-branded products is made based on the volume of sales, product category, geography of sale, etc.
- Excluded are ingredients, e.g. salt (Saxa), flour, spice mixes, pastes, rubs, marinades- i.e. items that are not a final product that can be eaten on their own, and do not have nutrition information disclosed “as consumed”.

Data gathering

Sales data for all products is sourced from the company’s accounting package. New products are identified based on the CSN code, and the R&D team identify any reformulations. Information on the nutrition value per 100g of the product as prepared, for new products and reformulations, is taken from the authorised specification sheets for each product and used to calculate if the food scores less than 4 or the drink scores less than 1 on the UK Department of Health’s Nutrient Profiling Model. Where a product is reformulated in the period, we make an assumption that sales of that product from the month following the date of the reformulation are sales of the new recipe. This is unlikely to be directly the case, as there will be some stock holding of prior issued product under the old recipe.

Final calculations

The value of sales for all foods scoring less than 4 and drinks scoring less than 1 on the UK Department of Health’s Nutrient Profiling Model is added together and expressed in millions of British pounds.

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Our Planet: Total Energy Usage (MWh); Scope 1 Greenhouse Gas Emissions (tCO₂e); Scope 2 Greenhouse Gas Emissions – location based (tCO₂e); Total Scope 1 & Scope 2 Greenhouse Gas Emissions – location based (tCO₂e)

Definitions

Operational control	This is the reporting boundary adopted for Premier Foods’ energy and carbon reporting, and encompasses the sites where the company has the full authority to introduce and implement its operating policies. For leased sites, this includes sites where Premier Foods received energy bills based on its metered consumption and rents the site under a leasehold agreement (as opposed to a serviced office contract, where utilities are often included in a set service fee).
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Reporting boundaries

Operational control (as defined above).

Sources of scope 1 and 2 emissions

The company has emissions related to CO₂, N₂O, CH₄, and HFCs within its scope 1 and 2. As a food manufacturer, the company does not have an application for NF₃ or PFCs within its operations.

Table: sources of scope 1 and 2 emissions

Scope	Type	Emissions source	Application	Site(s)	Gases
Scope 1	Stationary combustion *	Diesel (a.k.a. gas oil)	Jet wash, water pump (fire) and emergency lighting generator, emergency electricity generators, cherry pickers	Worksop	CO ₂ , N ₂ O, CH ₄
		Natural gas	Steam generation, oven burners	<ul style="list-style-type: none"> ● Andover ● Ashford ● Carlton ● Charnwood ● Lifton ● Moreton ● Stoke ● Worksop 	CO ₂ , N ₂ O, CH ₄
		Natural gas	Space heating	All manufacturing sites and offices, except Knighton, Manchester, Gillingham and Lifton	CO ₂ , N ₂ O, CH ₄
		Industrial coal	Steam generation	Knighton	CO ₂ , N ₂ O, CH ₄
		Heavy fuel oil (HFO)	Steam generation (back-up)	Knighton	CO ₂ , N ₂ O, CH ₄
		Kerosene	Steam generation (back-up)	Lifton	CO ₂ , N ₂ O, CH ₄
		Propane	Boiler firing	Worksop	CO ₂ , N ₂ O, CH ₄
		LPG	Space heating, cooking	Lifton	CO ₂ , N ₂ O, CH ₄
	Mobile combustion *	Diesel	Forklifts	Worksop, Stoke	CO ₂ , N ₂ O, CH ₄
		Diesel	Road sweeper. Water pump (fire)	Ashford	CO ₂ , N ₂ O, CH ₄
		Diesel	Pool cars	Ashford, Lifton, Worksop	CO ₂ , N ₂ O, CH ₄
		Diesel	Water (fire) pumps, emergency electricity generators	Carlton	CO ₂ , N ₂ O, CH ₄
		Diesel	Jet wash, water pump (fire) and emergency lighting generator	Lifton	CO ₂ , N ₂ O, CH ₄
		Petrol	Jet wash	Knighton	CO ₂ , N ₂ O, CH ₄

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		LPG	Forklifts	Knighton, Lifton	CO ₂ , N ₂ O, CH ₄
	Fugitive emissions	HFCs (and other gases with a GWP)	Refrigeration	All manufacturing sites except Gillingham	HFCs, CO ₂ , CH ₃ BR
			Fire suppression	Lifton	HFCs
Scope 2	Purchased Electricity	Electricity	Lighting and electricals, including charging electric forklifts	All	CO ₂ , N ₂ O, CH ₄

*N.B. for simplicity, mobile vs. stationary designation for petrol and diesel is aligned to whether fuel used is “average biofuel blend/forecourt fuel” (mobile) or “100% mineral” (stationary), not whether the equipment is stationary or mobile.

Use of HFCs in offices, e.g. for air conditioning, is considered *de minimis* and therefore not reported. Fugitive emissions associated with the treatment of wastewater at our sites are not included.

Scope 1 Greenhouse Gas Emissions (tCO₂e) – On Site Combustion, Fleet & Fugitive emissions

Activity data

Natural gas

The prominent source of scope 1 energy use is natural gas for steam generation at six of the eight operational manufacturing sites. Due to the nature of their activities, Andover and Charnwood use natural gas mainly for space heating, and so have lower consumption. Additionally, the offices use relatively small amounts of natural gas for space heating.

Data in kWh is obtained according to the following hierarchy for 22/23 reporting:

1. Invoice data, based on the calendar month. This is available from our energy data services provider and from our Finance Team for all sites using natural gas except the Lutterworth and High Wycombe offices, for which invoices are obtained from the landlord
2. Where invoice data is not available it is estimated;
 - a. Period 12 data for the Stoke site was based on meter readings taken by the local Premier Foods team, since the invoice data for this period had an error.
 - b. Period 12 data for High Wycombe is estimated at an average of the usage from the prior three months, since the invoice is not available at the time of reporting.

At the Ashford facility, some of the steam generated from our boilers is sold to a neighbouring third-party manufacturing facility. To calculate Premier Foods’ share of the gas usage, the volume of steam sold to the neighbouring site is identified based on sub-metering, and the proportion of the total steam generated is subtracted from the incoming gas volumes.

At the High Wycombe office, invoice amounts for the whole building are assigned to Premier Foods based on occupancy.

Industrial coal and heavy fuel oil

The Knighton facility utilises coal to generate steam on site within two boilers and heavy fuel oil (HFO) within a back-up boiler. The coal and HFO usage kWh figures are provided within a third party report at the end of each reporting period by the contractor who owns and operates the boiler (the boiler is situated at the Knighton site and operated exclusively for the use of Premier Foods, and so considered within operational control).

Other liquid fuels (on-site usage)

Additional scope 1 fuel use across the manufacturing sites is for back-up boilers or use within fork-lift trucks and similar equipment. Overall usage is minimal.

Data is obtained from the site environmental co-ordinator according to the following hierarchy for 22/23 reporting, and matched to the Premier Foods’ reporting year:

1. manual meter readings

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2. invoicing/delivery notes (In cases where invoicing/deliveries are intermittent, volumes are apportioned per month on a linear basis)
3. For subsidiary fuel consumption for smaller pieces of equipment, e.g. jet wash, fuel consumption is estimated based upon usage.

Car fleet

We operate seven diesel cars. Data on the litres of fuel consumed are obtained from invoices provided by The Group Fleet team for the Premier Foods' reporting year.

Fugitive emissions

All nine operational manufacturing sites utilise HFCs (F-gases) within their processes. Data is obtained from the site environmental co-ordinator from the 'F-gas logs' kept by each site, including the nature of the gas, the amount in kilogrammes lost, and the date at which the loss was discovered. The loss for the Premier Foods' reporting year is then estimated, assuming the gas has leaked at a constant rate (for slow leaks, a.k.a. seepage), with the total amount lost, pro-rated over the period from the last maintenance check. For accidents, e.g. a cracked pipe, the leakage is assumed to have taken place in the month it was discovered and is not pro-rated.

Some SF6 is used as an electrical insulator within the switch gear providing electrical power to the site. However, this sealed equipment is controlled by the Distributed Network Operator, and not considered within the operational control of Premier Foods.

CO2e Conversion Calculations

Unless stated otherwise, all carbon conversion factors are sourced from the UK Government's *Greenhouse gas reporting: conversion factors*, published by the Department for Business, Energy & Industrial Strategy, for the relevant reporting year (e.g. for 22/23 reporting, these are the factors published in June 2022).

Activity type	Options selected	Relevant tab from UK Government <i>Greenhouse gas reporting: conversion factors spreadsheet</i>
All combustion	CO ₂ e factor For data in kWh, use "gross CV" option	"Fuels"
Stationary combustion	For diesel and petrol, use "mineral" factor For natural gas, use "natural gas" factor [not "natural gas- (100% mineral blend)"]	"Fuels"
Mobile combustion	For diesel and petrol, use "biofuel blend" factor	"Fuels"
Fugitive emissions	Total emissions including non-Kyoto products	"Refrigerant & Other"

Scope 1 – Refrigerants

As with scope 1 combustion calculations, the conversion factors are taken from those issued by the UK Government¹, aside from certain blends not listed there. For those blends, conversion factors are taken from the *Global warming potential values of hydrofluorocarbon refrigerants* published by the Australian Government (Department of Climate Change, Energy, the Environment and Water), available at <https://www.dcceew.gov.au/environment/protection/ozone/rac/global-warming-potential-values-hfc-refrigerants>).

Final calculations

The carbon emissions relating to all fuel usage are summed and expressed in tonnes of CO₂e.

¹ <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

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Scope 2 Greenhouse Gas Emissions – location based (tCO₂e) – Purchased Electricity

Activity data

Data is obtained by the Group Environmental Specialist according to the following hierarchy for 22/23 reporting:

1. Remote digital meter reading provided via the electricity provider's data system, matched to the Premier Foods' reporting year.
2. Invoicing based on the calendar month (as for Knighton, and the Manchester and Lutterworth offices).
3. Manual on-site meter readings (as for Lifton, for the final month of the reporting year only).
4. Estimated as equal to prior year usage (as for Lutterworth, for periods 11 and 12 of the reporting year only).
5. Estimated as equal to the average of the prior three months (as for High Wycombe for period 12 of the reporting year only).

Ashford

The Ashford facility shares an incoming electricity supply with the neighbouring third-party manufacturing site. From on-site meter readings, the proportion of the electricity being used by the neighbouring site is identified, and subtracted from the remote digital meter data.

CO₂e Conversion Calculations

Carbon conversion factors are sourced from the UK Government's *Greenhouse gas reporting: conversion factors*, published by the Department for Business, Energy & Industrial Strategy, for the relevant reporting year (e.g. for 22/23 reporting, these are the factors published in June 2022).

Activity type	Options selected	Relevant tab from UK Government <i>Greenhouse gas reporting: conversion factors spreadsheet</i>
Purchased electricity (location-based reporting)- N.B. all Scope 2 emissions relate to UK usage	Electricity generated (CO ₂ e)	"UK electricity"

Final calculations

The carbon emissions relating to all electricity usage are summed and expressed in tonnes of CO₂e.

Total Scope 1 & Scope 2 Greenhouse Gas Emissions – location based (tCO₂e)

This KPI is the sum of the tonnes of carbon for *Scope 1 Greenhouse Gas Emissions (tCO₂e)* and *Scope 2 Greenhouse Gas Emissions – location based (tCO₂e)*.

Total Energy Usage (MWh)

This is the energy consumption underlying the *Scope 1 Greenhouse Gas Emissions* and *Scope 2 Greenhouse Gas Emissions – location based*, using the same activity data (excluding fugitive emissions data).

This indicator is reported in MWh. Much of the activity data (e.g. electricity and gas usage) is extracted in kWh, and simply divided by 1000 to give the MWh figure. Data in units of volume (e.g. litres of petrol) or mass (e.g. kilogrammes of propane, tonnes of coal) are converted to MWh using the conversion factors contained within the Climate Change Agreements (CCA) submission form provided to Premier Foods by the UK Government for the relevant reporting year. The Gross Calorific Value is applied in all cases.

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People: Percentage of senior management roles which are held by females (%) & Percentage of general management roles which are held by females (%)

Definitions

Employee	A person employed directly by Premier Foods worldwide on a permanent basis on the last day of the reporting year. This definition excludes seasonal workers. Figure are calculated on a headcount basis
General Management	General Management roles are all graded roles (grades 0-5; these employees all have access to the Management Bonus Scheme).
Senior Management	Senior Management roles include the Executive Leadership Team and their direct management reports.

The definitions of senior management and general management are the same as for the group's financial reporting.

Reporting boundaries

The boundary is all people employed directly by Premier Foods worldwide on a permanent basis on the last day of the reporting year (c. 4,500 people). For newly acquired businesses that are not yet incorporated into the company's SAP system, reporting is required if the Group will include the acquisition in its financial data for the year. This may necessitate additional extrapolation.

Data gathering

The Premier Foods onboarding form, which is mandatory for all employees, asks the new recruit to state their gender; this is a required question for all employees, with the option of answering "M" or "F" only. This data is downloaded from the internal HR system by the HR Analyst for all employees at the last day of the reporting period. Data is filtered by role grade and by gender (M/F). Figures are calculated based on a headcount basis.

Final calculations

$$\text{Percentage of Senior Management roles which are held by females} = \frac{\text{Total number of senior management roles held by females ("F")}}{\text{Total number of senior management roles ("F"+"M")}} \times 100$$

$$\text{Percentage of general management roles which are held by females} = \frac{\text{Total number of general management roles held by females ("F")}}{\text{Total number of general management roles ("F"+"M")}} \times 100$$

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Appendix: Nutrient Profiling Technical Guidance – Department of Health

Please note the following are the key points relevant to Premier Foods; full details are given in the Department of Health's *Nutrient Profiling Technical Guidance* published January 2011

(<https://www.gov.uk/government/publications/the-nutrient-profiling-model>).

The nutrient profiling model was developed by the Food Standards Agency (FSA) in 2004-2005 to provide Ofcom, with a tool to differentiate of foods on the basis of their nutritional composition, in the context of television advertising foods to children. The model uses a simple scoring system where points are allocated based on the nutrient content of 100g of a food or drink as prepared. Points are awarded for 'A' nutrients (energy, saturated fat, total sugar and sodium), and for 'C' nutrients (fruit, vegetables and nut content, fibre and protein). The score for 'C' nutrients is then subtracted from the score for 'A' nutrients to give the final nutrient profile score.

Foods scoring 4 or more points, and drinks scoring 1 or more points, are classified as 'less healthy' i.e. HFSS and are subject to Ofcom's controls on the advertising of foods to children on TV.

The model applies equally to all food and drink; there are no exemptions or category-specific criteria.

There are 3 steps to working out the overall score of a food or drink.

1. Work out total 'A' points

A maximum of ten points can be awarded for each nutrient.

Total 'A' points = (points for energy) + (points for saturated fat) + (points for sugars) + (points for sodium)

The table below indicates the points scored, depending on the amount of each nutrient in 100g of the food or drink as prepared:

Points	Energy (kJ)	Sat Fat (g)	Total Sugar (g)	Sodium (mg)
0	≤ 335	≤ 1	≤ 4.5	≤ 90
1	>335	>1	>4.5	>90
2	>670	>2	>9	>180
3	>1005	>3	>13.5	>270
4	>1340	>4	>18	>360
5	>1675	>5	>22.5	>450
6	>2010	>6	>27	>540
7	>2345	>7	>31	>630
8	>2680	>8	>36	>720
9	>3015	>9	>40	>810
10	>3350	>10	>45	>900

If a food or drink scores 11 or more 'A' points then it cannot score points for protein unless it also scores 5 points for fruit, vegetables and nuts.

2. Work out total 'C' points

A maximum of 5 points can be awarded for each nutrient. Total C points = (points for % fruit, veg & nut content) + (points for fibre [either NSP or AOAC]) + (points for protein).

The following table indicates the points scored, depending on the amount of each nutrient / food component in 100g of the food or drink as prepared.

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Points	Fruit, Veg & Nuts (%)	NSP Fibre ' (g)	Or AOAC Fibre ' (g)	Protein (g)
0	≤ 40	≤ 0.7	≤ 0.9	≤ 1.6
1	>40	>0.7	>0.9	>1.6
2	>60	>1.4	>1.9	>3.2
3	-	>2.1	>2.8	>4.8
4	-	>2.8	>3.7	>6.4
5*	>80	>3.5	>4.7	>8.0

3. Work out overall score

If a food scores less than 11 'A' points then the overall score is calculated as follows:

Total 'A' points (energy + saturated fat + sugars + sodium)

Minus

Total 'C' points (fruit, veg and nuts + fibre + protein)

If a food scores 11 or more 'A' points but scores 5 points for fruit, vegetables and nuts then the overall score is calculated as follows:

Total 'A' points (energy + saturated fat + sugars + sodium)

Minus

Total 'C' points (fruit, veg and nuts + fibre + protein)

If a food scores 11 or more 'A' points, and less than 5 points for fruit, vegetables and nuts, then the overall score is calculated as follows:

Total 'A' points (energy + saturated fat + sugars + sodium)

Minus

Points for fibre + points for fruit, vegetables and nuts (not allowed to score for protein)

A **food** is classified as 'less healthy' i.e. HFSS (high in fat, salt & sugar) where it scores **4 points or more**. 3 points or less = 'healthy' = non-HFSS = not high in fat, salt & sugar

A **drink** is classified as 'less healthy' i.e. HFSS (high in fat, salt & sugar) where it scores **1 point or more**. 0 points or less = 'healthy' = non-HFSS = not high in fat, salt & sugar.

To Calculate Fruit, Veg & Nuts

Only intact fruit and vegetables (including those that are cooked and dried) and those that are minimally processed (peeled, sliced, tinned, frozen, juices* and purees) can be included. Those subject to further processing (e.g. concentrated fruit juice sugars, powders or leathers) do **not** count. Potatoes and other starchy vegetables do not count.

Dried and Pureed Fruit and Vegetables

Smaller amounts of dried fruits and vegetables are equivalent to one standard portion of fresh fruit or vegetables. Therefore, when calculating a score, the weight of dried fruit and vegetables should be multiplied by 2. This principle should also be applied to commercially prepared concentrated tomato puree.

Concentrated fruit juice sugars, powders or leathers should not count for the purpose of calculating a score.

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Scoring system

Points	Fruit, vegetables and nut content
0	≤ 40%
1	> 40%
2	> 60%
3	-
4	-
5	> 80%

Calculating Score Before or After Cooking

The amount of fruit and vegetables in a product can be calculated before or after cooking. However, when calculating the amount in a composite food, all the ingredients should be in the same state.

Calculation

The amount (%) of fruit, vegetables or nuts in 100g of a product is calculated as follows:

(Weight of f,v&n) + (2 x weight of dried f,v&n*)

(weight of f,v&n) + (2 x weight of dried f,v&n) + (weight of other ingredients)

Key

f = fruit, v = vegetables, n = nuts

*dried fruit, vegetables and nuts includes tomato puree.