

Premier Foods reporting criteria for specified ESG performance metrics 2023/24

This document includes the reporting criteria for specified ESG performance metrics subject to independent limited assurance procedures for the 52 weeks ended 30th March 2024 (the financial year 2023/24).

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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 Products" KPI 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.

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 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
Worksop, UK	Manufacturing	Owned	Factory
High Wycombe, UK*	Office	Leasehold	Analytical services
Lutterworth, UK	Office	Leasehold	Central Supply Chain Planning
St Albans, UK (previous headquarters)	Office	Leasehold	Group HQ
St Albans, UK	Office	Leasehold	Group HQ
Wirral, UK (Fuel10K)	Office	Leasehold	Satellite office

“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 four such offices in the UK, one in Ireland and one in Australia. These are not therefore included in our energy and GHG emissions reporting which is calculated on a building operational control basis.

* 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 23/24, the reporting period is 2nd April 2023- 30th March 2024.

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.

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 (tCO ₂ e)
		Scope 2 Greenhouse Gas Emissions – location-based (tCO ₂ e)
		Scope 2 Greenhouse Gas Emissions – market-based (tCO ₂ e)
		Total Scope 1 & Scope 2 Greenhouse Gas Emissions – location-based (tCO ₂ e)
		Total Scope 1 & Scope 2 Greenhouse Gas Emissions – market-based (tCO ₂ e)

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 targeted change to a recipe that moves it from HFSS to non-HFSS
Company branded sales (excluding intercompany 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 (i.e. retailer own label products including Nissin & Cape Herb and Spice), shippers and mixed cases (packaging formats which often include a mixture of product CSN codes) are excluded
- 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

Data gathering

Sales data for all products is sourced from the company's accounting package. New products are identified based on the CSN code. 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.

Product Reformulation

When a product undergoes reformulation, we assume that sales during the period are of the reformulated recipe if first production commenced in the first week of the period. If first production commenced after the first week of the period sales are counted in the following period. There may still be some sales of the original recipe due to existing stock holding of prior distributed product.

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.

Our Planet: Total Energy Usage (MWh); Scope 1 Greenhouse Gas Emissions (tCO₂e); Scope 2 Greenhouse Gas Emissions – location-based (tCO₂e); Scope 2 Greenhouse Gas Emissions – market-based (tCO₂e); Total Scope 1 & Scope 2 Greenhouse Gas Emissions – location-based (tCO₂e); Total Scope 1 & Scope 2 Greenhouse Gas Emissions – market-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, Lifton and St Albans	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, Lifton	CO ₂ , N ₂ O, CH ₄
		Propane	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	Lifton	CO ₂ , N ₂ O, CH ₄

			lighting generator		
		Petrol	Jet wash	Knighton	CO ₂ , N ₂ O, CH ₄
		Propane	Forklifts	Lifton, Knighton	CO ₂ , N ₂ O, CH ₄
	Fugitive emissions	HFCs (and other gases with a GWP)	Refrigeration	All manufacturing sites	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 Carlton, Knighton, Lifton, Moreton and Worksop sites and closed system x-ray machines in the production process 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 nine 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 23/24 reporting:

1. Manual on-site meter readings
2. 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
3. Where invoice data is not available it is estimated;
 - a. The recent acquisition of Fuel10K brought an additional office (Fuel 10K Wirral) into scope for this year’s reporting. We estimated consumption data based on the Lutterworth office usage scaled down based on the ratio of square footage for the two sites.
 - b. The estimation technique for the High Wycombe site P11 and P12 consumption figures is to use previous year actual consumption as a proxy for the current FY.

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 23/24 reporting, and matched to the Premier Foods' reporting year:

1. manual meter readings
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

Over the year we have operated six 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 kilograms lost, and the date at which the loss was discovered. The loss for the Premier Foods' reporting year is calculated, 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.

Fugitive emissions associated with the treatment of wastewater at our Carlton, Knighton, Lifton, Moreton and Worksop sites and closed system x-ray machines in the production process are not included.

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 23/24 reporting, these are the factors published in June 2023).

Activity type	Options selected	Relevant tab from UK Government <i>Greenhouse gas reporting: conversion factors</i> spreadsheet
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,

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

aside from certain blends and CH₃Br (methyl bromide) not listed there. For these 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 [here](#). For CH₃Br, the Global Warming Potential Values table from the Greenhouse Gas Protocol has been used, available on the [GHG Protocol website](#).

Final calculations

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

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 23/24 reporting:

1. Remote digital meter reading provided via the electricity provider's data system, matched to the Premier Foods' reporting year
2. Manual on-site meter readings
3. Invoicing based on the calendar year
4. Estimated as equal to prior year usage
5. Estimated as equal to the average of the prior three months
6. Where prior consumption data is not available it is estimated
 - The recent acquisition of Fuel10K brought an additional office (Fuel 10K Wirral) into scope for this years reporting, we estimated consumption data based on the Lutterworth office usage scaled down based on the ratio of square footage for the two sites.

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 23/24 reporting, these are the factors published in June 2023).

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 after the relevant location-based CO₂e conversions are summed and expressed in tonnes of CO₂e.

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

Activity data

Data is obtained by the Group Environmental Specialist according to the hierarchy laid out in the Scope 2 Greenhouse Gas Emissions – location-based (tCO₂e) – Purchased Electricity section.

Emission factors used in the calculations align with the market-based methodology set out in the Greenhouse Gas Protocol, specifically the 8 Scope 2 quality criteria which specify the mechanics that ensure market-based accounting works in practice and prevents double counting.

Under the market-based approach Premier Foods has the following distinct sources of electricity:

- Electricity sourced through its Scottish Power tariff
- Electricity sourced through its EDF tariff (100% renewable)
- Electricity sourced by its landlord through its BPG Energy tariff for the High Wycombe analytical services office
- Electricity sourced by its landlord through its British Gas tariff for the Lutterworth office (100% zero carbon)

In selecting the appropriate market-based carbon emission factors for these supplies Premier Foods applies the following hierarchy:

1. Energy attribute certificates or equivalent instruments (unbundled, bundled with electricity, conveyed in a contract for electricity, or delivered by a utility).
2. Supplier/Utility emission rates, such as standard product offer or a different product (e.g., a renewable energy product or tariff), and that are disclosed (preferably publicly) according to best available information.
3. Residual mix (subnational or national) that uses energy production data and factors out voluntary purchases.
4. Other grid-average emission factors (subnational or national) – see 'Location-based CO₂e Conversion Calculations'.

Renewable Energy Guarantee of Origin (REGO) Certificates

Where REGO certificates have been purchased over the course of the reporting year, their value in kWh is deducted from the total electricity consumption figure over the reporting year. The relevant market-based conversion factors are then applied to the remaining kWh to provide the CO₂e associated with electricity consumption.

CO₂e Conversion Calculations

Under the market-based method, we have considered our purchased electricity as having zero GHG emissions where the appropriate information is available to back up this claim in line with the GHG Protocol.

Under step 1 of the carbon emissions factor hierarchy, for the 2023 / 2024 reporting year, Premier Foods purchased 17,164 MWh of Renewable Energy Guarantees of Origin (REGO). The emissions factor applied for this consumption is therefore zero.

Under step 2 of the carbon emissions factor hierarchy, for the 2023 / 2024 reporting year, the specific supplier/utility emission rates relevant to Premier Foods for the remaining electricity consumption were:

- The 'Scottish Power All Other Tariffs (2)' with an associated CO₂ of 382g per kWh.
- The BPG Energy tariff with an associated CO₂ of 312g per kWh.
- The EDF tariff with an associated CO₂/CO₂e of 0g per kWh.
- The British Gas tariff with an associated CO₂/CO₂e of 0g per kWh.

To calculate the CO₂e (equivalent) figure, the difference between the CO₂ and CO₂e location-based figure is calculated from the relevant Greenhouse gas conversion factor report from the Department Of Energy Security and Climate Change. This difference is represented as a percentage which is then applied to the CO₂ figure to derive the CO₂e. This year that percentage difference between location-based CO₂ and CO₂e = 1.031%

For the 2023 / 2024 reporting year, this calculation is expressed as:

- 'Scottish Power All Other Tariffs (2)': CO₂ per kWh = 0.382kg, 1.031% applied to 0.382 = **0.386 kg / kWh**
- BPG Energy tariff: CO₂ per kWh = 0.312kg, 1.031% applied to 0.312 = **0.315 kg / kWh**

There is no relevant electricity consumption under step 3 or 4 of the carbon emissions factor hierarchy.

Stoke

On site renewable energy generation (kWh) is subtracted from the overall electricity usage (kWh) figure before the conversion factor is applied for the Stoke site.

Final calculations

The carbon emissions relating to all electricity usage after the relevant market-based CO₂e conversions 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 Scope 1 & Scope 2 Greenhouse Gas Emissions – market-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 – market-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 or the Digest of UK Energy Statistics provided to Premier Foods by the UK Government for the relevant reporting year. The Gross Calorific Value is applied in all cases.

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.

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.

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:

$(\text{Weight of f,v\&n}) + (2 \times \text{weight of dried f,v\&n}^*)$

$(\text{weight of f,v\&n}) + (2 \times \text{weight of dried f,v\&n}) + (\text{weight of other ingredients})$

Key

f = fruit, v = vegetables, n = nuts

*dried fruit, vegetables and nuts includes tomato puree.