

## Premier Foods reporting criteria for specified ESG performance metrics 2025/26

This document includes the reporting criteria for specified ESG performance metrics subject to independent limited assurance procedures for the 52 weeks ended 28th March 2026 (the financial year 2025/26).

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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 nutritious and sustainable food (“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” 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.

## 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 and products distributed under licence, however, there are some additional KPI specific exclusions detailed in this document. Also excluded are ingredients, e.g. salt , flour, spice mixes, pastes, rubs, marinades- i.e. ingredients that are not sold in a final product state, typically used in the makeup of other foods and that cannot be eaten on their own, and therefore cannot be assessed using the UK Government’s Nutrient Profiling Model. Stock cubes, however, are included as there are government targets in place for salt reformulation and the consumer uses the product according to on pack instructions.

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
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
Manchester, UK	Office	Leasehold	Finance
St Albans, UK	Office	Leasehold	Group HQ
Winchester, UK	Office	Leasehold	IT

“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, at year-end had one such office 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 Charnwood, UK site has been disposed of during the reporting year

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 and 6.

### Reporting year

This is defined as Premier Foods’ financial year, i.e. April-March, which runs over a 52 week period. For FY 25/26, the reporting period is 30<sup>th</sup> March 2025 - 28<sup>th</sup> March 2026.

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:

- a) 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.
- b) 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.
- c) 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
		Total 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 (market-based) emissions by 67% by 2030 from a 2020 baseline	Total Energy Usage (MWh)
		Scope 1 Greenhouse Gas Emissions (tCO <sub>2</sub> e)
		Scope 2 Greenhouse Gas Emissions – location-based (tCO <sub>2</sub> e)
		Scope 2 Greenhouse Gas Emissions – market-based (tCO <sub>2</sub> e)
		Total Scope 1 & Scope 2 Greenhouse Gas Emissions – location-based (tCO <sub>2</sub> e)
		Total Scope 1 & Scope 2 Greenhouse Gas Emissions – market-based (tCO <sub>2</sub> 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; Total 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

The “Total 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” is a new KPI introduced this year, it is differentiated from the other product KPI through the inclusion of shippers and products sold under license in the calculation. The reason for publishing this KPI is that it provides a more complete view of all our product sales that qualify as non-HFSS under 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 – January 2011</i> . 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

*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*

### 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
- Excluded are ingredients, e.g. salt, flour, spice mixes, pastes, rubs, marinades- i.e. ingredients that are not sold in a final product state, typically used in the makeup of other foods and that cannot be eaten on their own. Stock cubes, however, are included as the consumer uses the product according to on pack instructions to make stock.

### 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 in the first instance from authorised product specification sheets (PCBs) for each product and in the second instance product artworks and is 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.

\* A period is a 4 or 5 week phase of our accounting year closely aligned to the calendar months.

### Other changes

When a product undergoes a change, or series of changes, in ingredients formats or production processes which change the nutritional profile of a finished product, we will validate the impact of those changes through laboratory tests on representative production samples when changes have been made and settled. When analysis demonstrates a change in nutrient profile for a product, we assume that sales during the period meet the new nutritional profile if the analysis is concluded in the first week of the period. If analysis is concluded after the first week of the period sales are counted in the following period.

### 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.

### *Total 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*

#### 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 Cape Herb and Spice) are excluded
- Excluded are ingredients, e.g. salt, flour, spice mixes, pastes, rubs, marinades- i.e. ingredients that are not sold in a final product state, typically used in the makeup of other foods and that cannot be eaten on their own. Stock cubes, however, are included as the consumer uses the product according to on pack instructions to make stock.

### 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 in the first instance from authorised product specification sheets (PCBs) for each product and in the second instance product artworks and is 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. The scope of data collected for this KPI includes mixed display pallets and products distributed under licence from Nissin.

### Shippers

Shippers (also referred to in the annual report as "mixed display pallets") are packaging formats which often include a mixture of product CSN codes. The product makeup of the shippers is analysed, any shippers that are made up entirely of non-HFSS or entirely of HFSS products have their full sales value classified as non-HFSS or HFSS respectively. For shippers that have a mixture of non-HFSS and HFSS products, the ratio of the number of cases of non-HFSS and HFSS products is used to apportion the total revenue of the shipper and split it between non-HFSS and HFSS.

### 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.

\* A period is a 4 or 5 week phase of our accounting year closely aligned to the calendar months.

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When a product undergoes a change, or series of changes, in ingredients formats or production processes which change the nutritional profile of a finished product, we will validate the impact of those changes through laboratory tests on representative production samples when changes have been made and settled. When analysis demonstrates a change in nutrient profile for a product, we assume that sales during the period meet the new nutritional profile if the analysis is concluded in the first week of the period. If analysis is concluded after the first week of the period sales are counted in the following period.

#### 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 (tCO<sub>2</sub>e); Scope 2 Greenhouse Gas Emissions – location-based (tCO<sub>2</sub>e); Scope 2 Greenhouse Gas Emissions – market-based (tCO<sub>2</sub>e); Total Scope 1 & Scope 2 Greenhouse Gas Emissions – location-based (tCO<sub>2</sub>e); Total Scope 1 & Scope 2 Greenhouse Gas Emissions – market-based (tCO<sub>2</sub>e)

### 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 CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>, and HFCs within its scope 1 and 2. As a food manufacturer, the company does not have an application for NF<sub>3</sub> 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 <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub>
			Water pump (fire)	Ashford	CO <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub>
			Water (fire) pumps, emergency electricity generators	Carlton	CO <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub>
		Natural gas	Steam generation, oven burners	<ul style="list-style-type: none"> <li>● Andover</li> <li>● Ashford</li> <li>● Carlton</li> <li>● Charnwood</li> <li>● Lifton</li> <li>● Moreton</li> <li>● Stoke</li> <li>● Worksop</li> </ul>	CO <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub>
		Natural gas	Space heating	All manufacturing sites and offices, except Lifton, St Albans, Winchester and Manchester.	CO <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub>
		Kerosene	Steam generation (back-up)	Lifton	CO <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub>
		Propane	Boiler firing	Worksop, Lifton	CO <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub>
	Propane	Space heating, cooking	Lifton	CO <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub>	
	Mobile combustion *	Diesel	Forklifts	Worksop, Stoke	CO <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub>
		Propane	Forklifts	Lifton	CO <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub>
Fugitive emissions	HFCs (and other gases with a GWP)	Refrigeration	All manufacturing sites	HFCs, CO <sub>2</sub> , CH <sub>3</sub> BR	

			Fire suppression	Lifton	HFCs
Scope 2	Purchased electricity	Electricity	Lighting and electricals, including charging electric forklifts	All manufacturing sites and offices	CO <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub>

\*N.B. for simplicity, mobile vs. stationary designation for 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, Lifton, Moreton and Worksop sites and closed system x-ray machines in the production process are not included.

### *Scope 1 Greenhouse Gas Emissions (tCO<sub>2</sub>e) – 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, some of the offices use relatively small amounts of natural gas for space heating.

Data in kWh is obtained according to the following hierarchy for 25/26 reporting:

1. Manual on-site meter readings
  - a. Where the date of the opening or closing meter read for the year is not aligned exactly with the year-end date usage is prorated to account for the full number of days in the period
  - b. Where meter reads for P2-11 are taken over 5 days away from the financial period end date, usage is prorated between the periods based on the number of days
  - c. Where meter reads were not taken (with the exception of the opening of P1 or closing of P12) meter reads are used from the opening and closing of the period either side of the missing read and usage is split evenly between the two periods
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 or consumption data is obtained from the landlord
3. Where invoice data is not available it is estimated;
  - a. The estimation technique for the High Wycombe site P12 consumption figure is to use previous year actual consumption as a proxy for the current FY.
  - b. Gas consumption was estimated for the Lifton site for periods 4-12. The consumption is based on recorded meter reads but the estimation technique is to scale the gas meter reads up by 100x. This is due to a new meter installation in FY26 which uses a different unit of measure in its readings.

#### *Ashford*

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.

#### *High Wycombe*

At the High Wycombe office, consumption data is obtained from the landlord for the whole building and is apportioned to Premier Foods based on occupancy.

#### 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 25/26 reporting, and matched to the Premier Foods' reporting year:

1. manual meter readings
2. invoicing/delivery notes (volumes are apportioned in full to the month of delivery)
3. Where invoice data is unavailable an estimation is made based on the average consumption in periods with usage in the financial year.
4. For subsidiary fuel consumption for smaller pieces of equipment, e.g. jet wash, fuel consumption is estimated based upon usage.

#### Fugitive emissions

All 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 (determined by the amount of gas used to refill the system), and the date at which the loss was refilled. The loss for the Premier Foods' reporting year is calculated, assuming the leakage has taken place in the period the lost gas was refilled and is not pro-rated.

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

In line with [UK government guidance](#) equipment that contains F-gas equivalent of less than 5 tonnes of carbon dioxide are excluded from record keeping. Our reporting aligns with this guidance and process and therefore equipment that contains F-gas equivalent of less than 5 tonnes is excluded from this calculation.

#### On site renewable generation

Data is obtained according to the following hierarchy for 25/26 reporting:

1. Remote digital meter reading provided via the inverter manufacturer's data system, matched to the Premier Foods' reporting year
2. Where remote digital meter readings are not available manual reads are used instead
3. Where remote digital and manual meter readings are not available or clearly anomalous, energy generation is estimated by taking the average generation of 10 days either side of the anomalous read(s)

#### CO<sub>2</sub>e 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 Energy Security and Net Zero, for the relevant reporting year (e.g. for 25/26 reporting, these are the factors published in June 2025).

Activity type	Options selected	Relevant tab from UK Government <i>Greenhouse gas reporting: conversion factors spreadsheet</i>
All combustion	CO <sub>2</sub> e factor For data in kWh, use "gross CV" option	"Fuels"
Stationary combustion	For diesel, use "mineral" factor For natural gas, use "natural gas" factor [not "natural gas- (100% mineral blend)"]	"Fuels"
Mobile combustion	For diesel, 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 Government<sup>1</sup>, aside from certain blends 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](#).

On site renewable generation is assumed to have no associated emissions and therefore has a carbon conversion factor of 0 applied.

### Final calculations

The carbon emissions relating to all fuel usage are summed and expressed in tonnes of CO<sub>2</sub>e.

### Scope 2 Greenhouse Gas Emissions – location-based (tCO<sub>2</sub>e) – Purchased Electricity

#### Activity data

##### Purchased electricity

Data is obtained by the Group Environmental Specialist according to the following hierarchy for 25/26 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
  - Where the date of the opening meter read for the year is not aligned exactly with the year-end date usage is prorated for P1 to account for the full number of days in the period
  - Where meter reads were not taken (with the exception of the opening of P1 or closing of P12) meter reads are used from the opening and closing of the period either side of the missing read and usage is split evenly between the two periods
3. Invoice data, based on the calendar month. This is available from our electricity provider or landlord for all sites except the High Wycombe offices, for which consumption data is obtained from the landlord
4. Where invoice or consumption data is not available it is estimated
  - The estimation technique for the High Wycombe site P12 consumption figure is to use previous year actual consumption as a proxy for the current FY.

#### Ashford

The Ashford facility shared an incoming electricity supply with the neighbouring third-party manufacturing site until 30/11/25. 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. After 30/11/25 this site reverted to the standard methodology as outlined above for purchased electricity data due to no longer sharing the incoming electricity supply.

#### High Wycombe

At the High Wycombe office, consumption data is obtained from the landlord for the whole building and is apportioned to Premier Foods based on occupancy.

### CO<sub>2</sub>e Conversion Calculations

Carbon conversion factors for grid electricity are sourced from the UK Government's Greenhouse gas reporting: conversion factors, published by the Department for Energy Security and Net Zero, for the relevant reporting year (e.g. for 25/26 reporting, these are the factors published in June 2025).

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

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 <sub>2</sub> e)	"UK electricity"

### Final calculations

The carbon emissions relating to all electricity usage after the relevant location-based CO<sub>2</sub>e conversions are summed and expressed in tonnes of CO<sub>2</sub>e.

### Scope 2 Greenhouse Gas Emissions – market-based (tCO<sub>2</sub>e) – Purchased Electricity

#### Activity data

##### Purchased electricity

Data is obtained according to the hierarchy laid out in the Scope 2 Greenhouse Gas Emissions – location-based (tCO<sub>2</sub>e) – 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 EDF tariff
- Electricity sourced by its landlord through its Evolve Energy tariff for the High Wycombe analytical services office
- Electricity sourced by its landlord through its Npower tariff for the Winchester and Lutterworth offices
- Electricity sourced by its landlord through its British Gas tariff for the Lutterworth office (from 1<sup>st</sup> August 2025)

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 CO<sub>2</sub>e 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 CO<sub>2</sub>e associated with electricity consumption.

#### CO<sub>2</sub>e 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 2025 / 2026 reporting year, Premier Foods purchased 0 MWh of Renewable Energy Guarantees of Origin (REGO).

Under step 2 of the carbon emissions factor hierarchy, for the 2025 / 2026 reporting year, the specific supplier/utility emission rates relevant to Premier Foods for the remaining electricity consumption were:

- The EDF 'All other (3) tariff' with an associated CO<sub>2</sub> of 233g per kWh.
- The Evolve Energy tariff with an associated CO<sub>2</sub> of 379.2g per kWh.
  
- The Npower tariff with an associated CO<sub>2</sub> of 315g per kWh.
- The British gas tariff with an associated CO<sub>2</sub> of 81g per kWh

To calculate the CO<sub>2</sub>e (equivalent) figure, the difference between the CO<sub>2</sub> and CO<sub>2</sub>e 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 CO<sub>2</sub> figure to derive the CO<sub>2</sub>e. This year that percentage difference between location-based CO<sub>2</sub> and CO<sub>2</sub>e = 1.206%

For the 2025 / 2026 reporting year, this calculation is expressed as:

- EDF 'All other (3) tariff': CO<sub>2</sub> per kWh = 0.233kg, 1.206% applied to 0.233 = **0.236 kg / kWh**
- Evolve Energy tariff: CO<sub>2</sub> per kWh = 0.3792kg, 1.206% applied to 0.3792 = **0.384 kg / kWh**
- Npower tariff: CO<sub>2</sub> per kWh = 0.315kg, 1.206% applied to 0.315 = **0.319 kg / kWh**
- British gas tariff: CO<sub>2</sub> per kWh = 0.081kg, 1.206% applied to 0.081 = **0.082 kg / kWh**

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

#### Final calculations

The carbon emissions relating to all electricity usage after the relevant market-based CO<sub>2</sub>e conversions are summed and expressed in tonnes of CO<sub>2</sub>e.

#### *Total Scope 1 & Scope 2 Greenhouse Gas Emissions – location-based (tCO<sub>2</sub>e)*

This KPI is the sum of the tonnes of carbon for *Scope 1 Greenhouse Gas Emissions (tCO<sub>2</sub>e)* and *Scope 2 Greenhouse Gas Emissions – location-based (tCO<sub>2</sub>e)*.

#### *Total Scope 1 & Scope 2 Greenhouse Gas Emissions – market-based (tCO<sub>2</sub>e)*

This KPI is the sum of the tonnes of carbon for *Scope 1 Greenhouse Gas Emissions (tCO<sub>2</sub>e)* and *Scope 2 Greenhouse Gas Emissions – market-based (tCO<sub>2</sub>e)*.

#### *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 divided by 1000 to give the MWh figure. Data in units of volume (e.g. litres of diesel) or mass (e.g. kilogrammes of propane) are converted to MWh using the conversion factors contained within the DESNZ Conversion factors spreadsheet "Fuels" tab, the value is calculated by dividing the conversion factor for kg CO<sub>2</sub>e / specified unit by the factor for kg CO<sub>2</sub>e / kWh (Gross CV). For natural gas the calorific value is sourced from 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.**

#### 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:

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

### Key

f = fruit, v = vegetables, n = nuts

\*dried fruit, vegetables and nuts includes tomato puree.