

## Britvic Sustainability Metrics: Basis of Reporting 2020

This document outlines the scope and methodology principles for the collation of Britvic's key sustainability performance metrics as reported in the 2020 Annual Report. Our aim when reporting is to provide a transparent account of progress against our sustainability targets for interested stakeholders.

### **(i) Boundary**

We apply an operational control boundary and have detailed the scope of our reporting by metric in the table below. Franchise partners, contract packers and operations and sites where we do not have operational control are excluded from the scope of all performance indicators unless otherwise indicated. All business units (GB, Ireland, France, Brazil and International) are included within our reporting scope unless otherwise indicated. Our manufacturing sites are located in GB, Ireland, France and Brazil and these also supply the International business unit. Please see <http://www.britvic.com/where-we-operate> for an overview of our operating locations.

We aim to fully integrate any acquired entities within our data collection, consolidation and reporting processes within the first year following acquisition where possible. In 2020, data excludes our Counterpoint business.

### **(ii) Time period**

Our 2020 reporting covers Britvic's financial year, i.e. 1 October 2019 – 30 September 2020 inclusive. We report on a monthly basis across all regions. There are therefore 12 reporting months in the financial year.

### **(iii) Assurance**

Independent assurance over selected sustainability KPIs is provided by Ernst & Young LLP for 2020 reporting. Please see <https://www.britvic.com/sustainable-business/resources> for previous Limited Assurance Statement.

### **(iv) Data sources and systems**

Our objective is to gather and report reliable and robust data. Our data reporting systems are evolving, and we continue to work to align data recording and reporting methods across our business units. Data sources and systems for each sustainability metric are outlined in the table below.

### **(v) Uncertainty and estimates**

While we make every effort to capture all information as accurately as possible, it is neither feasible nor practical to measure all sustainability data with absolute certainty. For any data that is subsequently found to be materially in error following reporting or where conversion factors may have changed, then this will be clearly indicated, and the data restated for purposes of baselines and trend analysis.

### **(vi) Calculation methodology**

## 1. Healthier People metrics

### **Healthier consumer choices**

- Average calories per 250ml serve
- Percentage of the GB&I portfolio below the sugar levy
- Percentage of portfolio equal to or below 20Cal/100ml (low/no calories)

### **Diversity & Inclusion & Employee wellbeing**

- Employee gender balance (Women in Leadership)
- Lost time injury frequency rate
- GLINT surveys (COVID -19 Support)

### **Charitable giving**

- Diabetes UK

### **Ethical supply chains**

- Percentage of direct suppliers linked on SEDEX
- Percentage of high-risk direct suppliers audited

KPI	Calculation
<b>Average calories per 250ml serve</b>	<p><b>Scope:</b> All products sold across all markets globally</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection:</i> Nutritional data is managed by internal systems in each business unit and is updated and maintained by the respective teams in each business unit. Nutritional information is taken as a snapshot at half year and at year end. Sales data is obtained from Group financial reporting systems for each half year. We use SAP analytics cloud (SAC) to merge calorie data with the sales data to calculate this metric. In GB, this is automatically done (with the exception of products that are sold in GB but manufactured in France – these are maintained manually in an excel mapping table), and Brazil and France are inputted into SAC using defined templates which are manually filled out by the respective teams at each business unit.</p> <p>(ii) <i>Assumptions</i></p> <ul style="list-style-type: none"> <li>• Calories associated with our dilutable drinks are based on the dilution rate as stated on pack.</li> </ul> <p>(iii) <i>Calculations</i></p> <ul style="list-style-type: none"> <li>• For each half year, product sales volumes are multiplied by dilution rates to calculate total volume as consumed.</li> <li>• For each half year, calories per litre from nutrition systems are multiplied by volumes as consumed to calculate total calories for each product SKU. These are then summed to get total calories consumed.</li> <li>• Total calories are divided by total volume as consumed (in litres) and then divided by 4 to reach average calories per serve (250ml).</li> </ul> <p>(iv) <i>Verification</i> Data are independently assured by Ernst &amp; Young LLP.</p>
<b>Percentage of the UK &amp; Ireland portfolio below the sugar levies</b>	<p><b>Scope:</b> All products sold in the UK and Ireland markets in 2020.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection:</i> Nutritional data is managed by an internal system and is updated through new product development processes. Sales data are obtained from Group</p>

KPI	Calculation
	<p>financial reporting systems by Soft Drinks Industry Levy (UK) and Sugar Sweetened Drinks Tax (Ireland) bands.</p> <p>(ii) <b>Assumptions:</b> Please note that Ireland refers to the Republic of Ireland for this KPI to align with legislative boundaries. For all other sustainability KPIs, Ireland refers to the Republic of Ireland and Northern Ireland, to align with Britvic's business unit, portfolio and manufacturing for these countries.</p> <p>(iii) <b>Calculations</b> Total sales volumes of products as purchased (i.e. not diluted) that are under the respective sugar levy bands (i.e. with a sugar content of less than 5g per 100ml) are divided by the total sales volumes.</p> <p>(iv) <b>Verification</b> Data are verified internally for accuracy.</p>
<p><b>Percentage of total litres sold (as consumed) that are low/no calories</b></p>	<p><b>Scope:</b> All products sold across all markets globally</p> <p><b>Methodology:</b></p> <p>(v) <b>Data collection:</b> Nutritional data is managed by internal systems in each business unit and is updated through new product development processes. Nutritional information is taken as a snapshot at half year and at year end. Sales data is obtained from Group financial reporting systems for each half year.</p> <p>(vi) <b>Assumptions</b></p> <ul style="list-style-type: none"> <li>Calories associated with our dilutable drinks are based on the dilution rate as stated on pack.</li> </ul> <p>(vii) <b>Calculations</b></p> <ul style="list-style-type: none"> <li>For each half year, product sales volumes are categorized based on the calorie content of their diluted volume.</li> <li>All product volumes sold which are low/no calories – defined as having less than or equal to 20 calories / 100ml, are divided by the total volume sold to determine this KPI.</li> <li>PepsiCo volumes are removed to determine the Britvic Owned brands % of volume sold that is low/no calories.</li> </ul> <p>(viii) <b>Verification</b> Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Employee gender balance (senior management and total workforce)</b></p> <p><b>Women in leadership</b></p>	<p><b>Scope:</b> Employees across all business units as at 30 September 2020</p> <p><b>Definitions:</b> <i>Senior management</i> – Employees in Band D or above roles in Britvic's management hierarchy. Our France and Brazil business units use different role grading systems, and these are mapped to the Group Bands A-F system for comparability. <i>Employees</i> – This excludes temporary, contractor and agency staff.</p> <p><b>Methodology:</b></p> <p>(i) <b>Data collection</b> Gender information is supplied by employees during onboarding and maintained in HR systems. Extracts of total employees and senior management by gender as at the final day of the financial year are obtained from the systems.</p> <p>(ii) <b>Calculations</b></p>

KPI	Calculation
	<p>Percentages of male and female employees are calculated for each category.</p> <p><i>Verification</i></p> <p>Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Lost time injury frequency rate (LTIFR)</b></p>	<p><b>Scope:</b> All manufacturing sites, offices and owned warehouses in GB, Ireland, France and Brazil. Reported data refer to employee safety only.</p> <p><b>Definitions:</b></p> <p><i>Accident</i> – All safety injuries involving an employee as a result of Britvic work activities. This does not include near miss events (i.e. an incident with the potential to have caused injury that did not) and accidents during commuting.</p> <p><i>Lost time injury (LTI)</i> - Any injury arising out of or in connection with Britvic work activities and results in the injured employee being absent from work for at least one day or one shift (excluding the day or shift of the accident) within 12 months of the accident. The count of lost days begins on the next calendar day after the incident, regardless of whether the person was scheduled to work.</p> <p><i>Hours worked</i> - Total hours worked includes hours worked by all Britvic employees, whether on-site or off-site, including any ‘overtime’.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i></p> <ul style="list-style-type: none"> <li>• Accident forms are completed following any safety incidents and managed by HSE coordinators at the sites.</li> <li>• Total accidents, LTIs and hours worked are reported by site HSE coordinators to Group on a monthly basis via a central data collection hub.</li> <li>• Hours worked are calculated by site HSE coordinators using number of employees and average contracted hours per day or similar appropriate estimations.</li> </ul> <p>(ii) <i>Calculations</i></p> <ul style="list-style-type: none"> <li>• Accident frequency rate = <math>\frac{\text{Total accidents}}{100,000 \text{ hours worked}}</math></li> <li>• Lost time injury frequency rate = <math>\frac{\text{Total lost time injuries}}{100,000 \text{ hours worked}}</math></li> </ul> <p>(iii) <i>Verification</i></p> <p>Data are independently assured by Ernst &amp; Young LLP</p>
<p><b>Amount Donated to Diabetes UK</b></p>	<p><b>Scope:</b> All corporate charitable donations to Diabetes UK (DUK)</p> <p><b>Methodology:</b></p> <p>(i) Britvic is committed to paying £500K over the length of the partnership with DUK. As per a payment schedule, Britvic donates specific amounts of money to our charitable partner DUK throughout the financial year.</p> <p><b>Calculation:</b></p> <p>(i) As per the payment schedule, the calculated value is the total amount donated throughout the financial year in question.</p> <p><b>Verification:</b></p>

KPI	Calculation
	<p>(ii) <i>Verification</i></p> <p>Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>GLINT Surveys</b></p>	<p><b>Scope:</b> All employees across business units GB &amp; Ireland, International, Brazil (France TBC, not surveyed in 2020), who have been employed for more than four weeks and are not due to leave the business immediately after the survey window are contacted to answer the GLINT survey.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i></p> <p>GLINT sets a survey of questions to assess employees. Questions may be added for customisation of requirements at the time - such as a strategy launch or as in 2020, questions related to COVID-19. Employees are asked a variety of questions designed by GLINT to assess a topic thoroughly. The GLINT Survey is issued to employees via email or online kiosks depending on what is most suitable for their role. All submissions in either format are anonymous and managed by GLINT.</p> <p>(ii) <i>Calculations</i></p> <p>GLINT calculates the total positive response (i.e. agree/strongly agree) percentage score based on the topic of the survey.</p> <p>(iii) <i>Verification</i></p> <p>Data are independently calculated by GLINT.</p>
<p><b>Percentage of direct suppliers linked to Britvic on SEDEX</b></p> <p><b>Percentage of high-risk direct suppliers audited</b></p>	<p>Scope: All approved direct suppliers of materials across all business units is taken from the Qadex approved supplier list. The Qadex approved supplier list is then cross referenced against the SEDEX platform to assess number of SEDEX linked suppliers in use. Snapshot is taken as at 30 September 2020 (yearend).</p> <p>Definitions:</p> <p>SEDEX - SEDEX is a platform for sharing ethical supply chain data. Suppliers are requested to link with Britvic and must complete a self-assessment questionnaire on their ethical and sustainability management processes and share this information with us. The platform also manages the process and reporting of Sedex Members Ethical Trade Audits (SMETA) for suppliers.</p> <p>QADEX- Qadex is the Britvic quality assurance index for all direct suppliers of materials. Every supplier requiring quality approval is asked to complete a self-assessment questionnaire on Qadex and a quality risk assessment is conducted.</p> <p>High risk suppliers – Sedex provides an initial Pre-Screen risk assessment tool. This is a non site-specific risk analysis, which is based on the inherent risk presented by the country and the sector of the supplier. The Pre-Screen Tool gauges how much general risk a supplier presents from a specific sector and country, before we can access their site level data in the form of the supplier's self-assessment questionnaire and audit reports.</p> <p>Launched in 2020, Sedex's inbuilt risk assessment tool, RADAR, calculates a supplier risk rating based upon inherent risk and the supplier's management proficiency. RADAR captures the risk associated with a supplier's country, as well as the inherent risk associated with the sector along with site specific information. This new method of measuring risk has increased the number of high-risk</p>

KPI	Calculation
	<p>suppliers. The combined impact of the new risk assessment tool with the supplier site level information (the self-assessment questionnaire and site audit reports), provides deeper insights into the potential risks that suppliers may present at manufacturing site level. If an initial assessment is required before a manufacturer shares their site level information (self-assessment questionnaire and audit report), Sedex provides a Pre-Screen Tool which calculates the supplier's risk using country of origin and the inherent risk associated with the sector.</p> <p>Methodology:</p> <ul style="list-style-type: none"> <li>(iii) Data collection           <p>All suppliers must be registered and approved on the procurement quality system, Qadex, before materials can be purchased. New suppliers are requested to link to Britvic on the SEDEX ethical supply chain platform. At the period end, extracts are made from both the procurement and SEDEX systems.</p> </li> <li>(iv) Calculations           <ul style="list-style-type: none"> <li>• Proportion of total suppliers that are linked to Britvic on SEDEX is calculated as a percentage of total approved suppliers on the Qadex system.</li> <li>• Proportion of total high-risk suppliers that have had audits within the last three years is calculated as a percentage.</li> </ul> </li> <li>(v) Verification           <p>Data are independently assured by Ernst &amp; Young LLP.</p> </li> </ul>

## 2. Healthier Planet metrics

### **Carbon**

- Group Scope 1, 2 and selected scope 3 greenhouse gas emissions

### **Energy**

- Manufacturing energy ratio
- Percentage of energy from renewables
- Percentage of energy consumption and GHG emissions by Country
- Percentage of hybrid and electric vehicles in the GB fleet

### **Water**

- Manufacturing water ratio and water effluent

### **Waste**

- Percentage of manufacturing waste diverted from landfill and waste recycled/reused

### **Packaging**

- Savings in weight of plastic primary packaging resulting from improved manufacturing processes in Group and BU (light-weighting)

- Total primary plastic used in manufacturing in Group and BU and the percentage that is recyclable.

**Manufacturing site environmental data collection overview**

We report GHG related KPIs in compliance with the GHG Protocol. Site HSE Managers input energy, water consumption and water effluent meter readings into a web-based central reporting platform, on a monthly basis. Each month the reports are validated by the HSE Coordinator at site before submission. Invoices are stored in the platform to enable quarterly validation of the data by the Sustainable Business team. For some energy sources, e.g. some liquid fuels, consumption data may be obtained directly from invoiced volumes where metering doesn't exist.

Site HSE Managers obtain waste stream and final destination (i.e. recycling, incineration, waste to energy etc.) volumes from third party waste contractors on a monthly and annual basis. Waste transfer notes are used to cross-check information received as required. They also obtain volumes of refrigerant gases topped up on sites from procurement systems and/or suppliers each quarter. Data is added to our central platform for KPI calculation.

KPI/Topic	Calculation
<b>Scope 1 emissions</b>	<p><b>Scope:</b> All manufacturing, office and warehouse sites where Britvic has operational control. Emissions sources include gaseous fuels, liquid fuels, refrigerant gases and company cars.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i> Manufacturing site environmental data are collected as per the summary above. Logs of all refrigerant gases topped up in owned equipment on customer sites are obtained from suppliers who manage this maintenance on our behalf. Company car mileage and vehicle size is extracted from our expenses systems.</p> <p>(ii) <i>Assumptions</i> In some cases, it is not possible to collect consumption data for offices, which are small or are shared-tenancy spaces. Offices for which data are available are used to calculate average emissions per m<sup>2</sup> floor area, which is then applied to any remaining office space.</p> <p>(iii) <i>Calculations</i></p> <ul style="list-style-type: none"> <li>• Total kWh for each fuel type is multiplied by 2020 DEFRA emission factors retrieved from the UK Governments websites as well as IEA emission factors.</li> <li>• Total kilograms of refrigerant gases are multiplied by their associated global warming potential (GWP) in the 2020 DEFRA emission factors. As per DEFRA Environmental Reporting Guidance, only Kyoto Protocol-regulated gases are included in emissions reporting.</li> <li>• Total mileage travelled by vehicle size for company car fleet is multiplied by the associated 2020 DEFRA emission factors.</li> <li>• Emissions are calculated in tonnes of CO<sub>2</sub>e.</li> </ul> <p>(iv) <i>Verification</i> Data are independently assured by Ernst &amp; Young LLP.</p>
<b>Scope 2 emissions</b>	<p><b>Scope:</b> All manufacturing, office and warehouse sites where Britvic has operational control. All purchased heat &amp; electricity consumed on site.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i></p>



KPI/Topic	Calculation
	<p>Manufacturing site environmental data are collected as per the summary above. Invoices/meter readings are also collected from office and warehouse sites at year end.</p> <p>(ii) <b>Assumptions</b> In some cases, it is not possible to collect consumption data for offices, particularly small, shared-tenancy spaces. Offices for which data are available are used to calculate average emissions per m<sup>2</sup> floor area, which is then applied to any remaining office space.</p> <p>(iii) <b>Calculations</b> Location-based calculation:</p> <ul style="list-style-type: none"> <li>Total kWh for GB is multiplied by the 2020 DEFRA emission factors for UK electricity to calculate tonnes CO<sub>2</sub>e.</li> <li>International Energy Association (IEA) country-specific electricity emission factors are used for Ireland, France and Brazil (published factors refer tonnes CO<sub>2</sub>e).</li> </ul> <p><b>CHP Plant:</b> Emissions associated with our CHP plant in Rugby are calculated in the following way: the GHG emissions emitted from the burning of natural gas are calculated using DEFRA 2020 natural gas emission factors. Then using DEFRA emission factors for Heat and Steam, the GHG emissions are allocated against the two outputs.</p> <p>Market-based calculation:</p> <ul style="list-style-type: none"> <li>Total kWh is multiplied by supplier-specific emission factors for each market, as published by our electricity suppliers. For GB, Brazil and Ireland, this is taken to be zero as our electricity purchased in 2019/20 was from 100% renewable sources.</li> </ul> <p><b>CHP Plant:</b> Emissions associated with our CHP plant in Rugby are calculated in the following way: the GHG emissions emitted from the burning of natural gas are calculated using DEFRA 2020 natural gas emission factors. Then, using the CHP plant's monthly performance data indicating how much electricity and steam was produced, (received directly from a third party operator), the values are inputted into the GHG Protocol's 'allocation of GHG Emissions from a CHP Plant: Efficiency Method' calculator in order to determine monthly emission factors. These emission factors determine in what proportion the GHG emissions are allocated to heat and electricity. The calculator can be found here: <a href="https://ghgprotocol.org/calculation-tools">https://ghgprotocol.org/calculation-tools</a></p> <p>(iv) <b>Verification</b> Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Total Scope 1 and Scope 2 emissions intensity ratio</b></p>	<p><b>Scope:</b> All manufacturing, office and warehouse sites where Britvic has operational control. <i>Please note that the scope of Britvic's Healthier Planet emissions target focuses specifically on manufacturing sites, therefore reported emissions will be slightly lower for this KPI compared to our corporate emissions statement and our SECR disclosure.</i></p> <p><b>Methodology:</b></p> <p>(i) <b>Data collection</b> Scope 1 and 2 emissions data are collected and calculated as per above. Production volumes are obtained from internal reporting systems and converted to tonnes using an average specific gravity for the site where required.</p> <p>(ii) <b>Calculations</b> Emissions intensity ratio = <math>\frac{\text{Total Scope 1 and Market-based Scope 2 (t)}}{\text{Production Volume (t)}}</math></p>



KPI/Topic	Calculation
	<p style="text-align: right;">Thousand tonnes production</p> <p style="text-align: center;">Emissions intensity ratio = <math>\frac{\text{Total Scope 1 and Location-based Scope 2 (t)}}{\text{Thousand tonnes production}}</math></p> <p>(iii) <i>Verification</i> Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Manufacturing energy intensity ratio</b></p>	<p><b>Scope:</b> GB, Ireland, France and Brazil manufacturing sites. Energy sources include natural gas, LPG, diesel, fuel oil, biomass, biogas and electricity</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i> Manufacturing site environmental data are collected as per the summary above. The biogas from our anaerobic digestion plant in France that has been used as fuel for boilers on our manufacturing site is additionally collected annually.</p> <p>(ii) <i>Calculations</i> Manufacturing energy ratio: = <math>\frac{\text{Total energy consumption (kWh)}}{\text{Total production (tonnes)}}</math></p> <p>(iii) <i>Verification</i> Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Percentage of energy from renewables</b></p>	<p><b>Scope:</b> GB, Ireland, France and Brazil manufacturing sites. Renewable energy sources include biomass, biogas and purchased electricity from renewable generation. Non-renewable energy sources include natural gas, LPG, diesel, fuel oil and purchased electricity from non-renewable generation.</p> <p><b>Definitions:</b> <i>Renewable</i> – The International Energy Agency defines renewable energy as “energy that is derived from natural processes (e.g. sunlight and wind) that are replenished at a higher rate than they are consumed”. Whilst low carbon, electricity generated from nuclear power is not considered to be renewable for this KPI.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i> Energy data are collected as per the metrics above. For purchased electricity, contractual information and externally published percentages of renewable generation by our suppliers are used.</p> <p>(ii) <i>Calculations</i> Percentage of energy from renewable sources: = <math>\frac{\text{Total energy consumed from renewable sources (kWh)}}{\text{Total energy consumption (kWh)}} \times 100</math></p> <p>(iii) <i>Verification</i> Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Percentage of energy consumption and GHG emissions by each Country.</b></p>	<p><b>Scope:</b> All manufacturing, office and warehouse sites where Britvic has operational control.</p> <p><b>Methodology:</b></p> <p>(i) Data Collection</p>

KPI/Topic	Calculation
	<p>Manufacturing site environmental data are collected as per the summary above. Invoices/meter readings are also collected from office and warehouse sites at yearend.</p> <p>(ii) Calculations:</p> <ul style="list-style-type: none"> <li>For each country where we operate, (GB, Ireland, France, Brazil) energy consumption of electricity and fuels in kWh, and GHG emissions associated with their respective manufacturing sites is divided by the total energy consumption and total emissions across the group to determine the percentage for each.</li> </ul> <p>Data are verified internally for accuracy.</p>
<p><b>Percentage of hybrid and electric vehicles in the GB fleet</b></p>	<p><b>Scope:</b> GB company car fleet</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i> Reports are requested half yearly from our company car provider listing all vehicles in the fleet as a snapshot at the period end, including the type of vehicle.</p> <p>(ii) <i>Calculations</i> Percentage of hybrid and electric vehicles: = <math>\frac{\text{Total hybrid and electric vehicles}}{\text{Total vehicles in the fleet}} \times 100</math></p> <p>(iii) <i>Verification</i> Data are verified internally for accuracy.</p>
<p><b>Manufacturing water ratio</b></p> <p><b>Total manufacturing water effluent</b></p>	<p><b>Scope:</b> GB, Ireland, France and Brazil manufacturing sites. Effluent covers all water discharged from sites, including cooling water.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i> Manufacturing site environmental data are collected as per the summary above. Each site collects water effluent and purchased information via monthly meter recordings and invoices.</p> <p>(ii) <i>Calculations</i></p> <ul style="list-style-type: none"> <li>Manufacturing water ratio: = <math>\frac{\text{Total water consumption (m3)}}{\text{Total production (tonnes)}}</math></li> <li>Total water effluent is the sum of effluent from all sites.</li> </ul> <p>(iii) <i>Verification</i> Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Percentage of manufacturing waste diverted from landfill</b></p>	<p><b>Scope:</b> GB, Ireland, France and Brazil manufacturing operations. Data excludes any construction/development projects on these sites.</p> <p><b>Methodology:</b></p>

KPI/Topic	Calculation
<p><b>Percentage of manufacturing waste recycled/reused</b></p> <p><b>Percentage of GB manufacturing plastic waste recycled</b></p>	<p>(i) <i>Data collection</i> Manufacturing site environmental data are collected as per the summary above.</p> <p>(ii) <i>Calculations</i></p> <ul style="list-style-type: none"> <li>Percentage of waste diverted from landfill = <math>100\% - \frac{\text{Total waste sent to landfill}}{\text{Total waste generated}} \times 100</math></li> <li>Percentage of waste recycled/reused = <math>\frac{\text{Total waste sent to be recycled/reused}}{\text{Total waste generated}} \times 100</math></li> <li>Percentage of GB Manufacturing plastic waste recycled: = <math>\frac{\text{Total plastic waste recycled}}{\text{Total plastic waste}} \times 100</math></li> </ul> <p>(iii) <i>Verification</i> Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Scope 3 emissions:</b></p> <p><b>Water, waste, T&amp;D losses, upstream emissions of purchased fuels, electricity and heat</b></p>	<p><b>Scope:</b> GB, Ireland, France and Brazil manufacturing sites. Waste data also include any construction/development projects ongoing on sites and waste from GB offices.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i> Manufacturing water, waste, electricity and purchased fuel data are collected as per the summary above. Additional waste data for GB projects and offices is provided by our waste contractor.</p> <p>(ii) <i>Calculations</i></p> <ul style="list-style-type: none"> <li>Total Scope 3 emissions from water: Total water consumed is multiplied by the 2020 DEFRA emission factor for water supply to calculate tonnes CO<sub>2e</sub>. †</li> <li>Total Scope 3 emissions from waste: Waste stream and final destination volumes are multiplied by the appropriate DEFRA 2020 emission factors to calculate tonnes CO<sub>2e</sub>. †</li> <li>Total Scope 3 emissions from transmission and distribution (T&amp;D) losses: Total electricity consumed is multiplied by the 2020 DEFRA EF for T&amp;D losses to calculate tonnes CO<sub>2e</sub>. †</li> <li>Total Scope 3 emissions for upstream emissions of purchased fuels, electricity and heat: Total electricity, fuels, and heat &amp; steam consumed is multiplied by the 2020 DEFRA emission factors for upstream emissions to calculate tonnes of CO<sub>2e</sub>.</li> </ul> <p>(iii) <i>Verification</i> KPIs marked by ( † ) are independently assured by Ernst &amp; Young LLP. KPIs unmarked are verified internally for accuracy.</p>
<p><b>Scope 3 emissions:</b></p> <p><b>Business travel</b></p>	<p><b>Scope:</b> All business units.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i> GB, Ireland &amp; International:</p> <ul style="list-style-type: none"> <li>Reports of total journeys and kilometres travelled by air travel class are obtained from the corporate travel provider.</li> <li>Expensed business travel data is used to obtain mileage for car travel and expensed monetary amount for rail travel is converted to distance travelled using a standard value for distance/km.</li> </ul>

KPI/Topic	Calculation
	<ul style="list-style-type: none"> <li>Numbers of nights stayed in hotels by country are obtained from the corporate travel provider.</li> </ul> <p>France:</p> <ul style="list-style-type: none"> <li>Reports of carbon from air, rail and rental car travel are obtained from the corporate travel providers.</li> </ul> <p>Brazil:</p> <ul style="list-style-type: none"> <li>Reports of total journeys and destinations by air travel are obtained from the corporate travel provider.</li> <li>Numbers of nights stayed in hotels by country are obtained from the corporate travel provider</li> </ul> <p>(ii) <i>Calculations</i></p> <ul style="list-style-type: none"> <li>Kilometres travelled (car/flights) are multiplied by DEFRA 2020 emission factors for travel to calculate tonnes CO<sub>2</sub>e.</li> <li>Number of nights in hotels in each country is multiplied by the associated DEFRA 2020 emission factor. Where country factors are not available, an average was taken for the region and applied.</li> </ul> <p>(iii) <i>Verification</i> Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Scope 3 emissions: Logistics</b></p>	<p><b>Scope:</b> Primary logistics for all business units excluding International</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i></p> <ul style="list-style-type: none"> <li>GB, Ireland &amp; Brazil: Logistics journey logs and vehicle type are obtained from third party suppliers and distances are applied to calculate mileage travelled.</li> <li>France: Kilometres travelled, and vehicle type are obtained from logistics suppliers.</li> </ul> <p>(ii) <i>Calculations</i> Kilometres travelled or fuel consumed are multiplied by DEFRA 2019 emission factors for travel to calculate tonnes CO<sub>2</sub>e.</p> <p>(iii) <i>Verification</i> Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Scope 3 emissions: Electricity from refrigeration on customer sites</b></p>	<p><b>Scope:</b> All owned refrigeration/vending equipment on customer sites.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i> A report of all equipment located on customer sites was run from internal systems as at the end of Q3 and again at the end of Q4. Data on electricity consumption per unit type is recorded as per manufacture specifications.</p> <p>(ii) <i>Assumptions</i> It is assumed that all equipment is running 24 hours a day every day of the year.</p> <p>(iii) <i>Calculations</i></p> <ul style="list-style-type: none"> <li>Total electricity consumption per unit type per day is multiplied by the number of days in the reporting period and also by the number of units in place on customer sites on the snapshot date.</li> <li>Total electricity consumption in the reporting periods is summed to get the full year.</li> </ul>

KPI/Topic	Calculation
	<ul style="list-style-type: none"> <li>Total kWh for equipment in GB is multiplied by the 2020 DEFRA emission factors for UK electricity to calculate tonnes CO<sub>2</sub>e. International Energy Association (IEA) country-specific electricity emission factor is used for Ireland equipment (published factors refer tonnes CO<sub>2</sub>).</li> </ul> <p>(iv) <i>Verification</i> Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Savings in weight of plastic primary packaging resulting from improved manufacturing processes in GB</b></p>	<p><b>Scope:</b> All primary plastic packaging manufactured at lighter weights on our newly-installed manufacturing lines in GB as part of Britvic's Business Capability Programme.</p> <p><b>Definitions:</b> <i>Primary packaging</i> – This refers to the individual unit, i.e. bottle, label/sleeve and closure. All additional packaging related to multipacks, cases and pallets is considered secondary and tertiary.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i> Old and light-weighted packaging specification weights are maintained by the Technical Packaging team via the Weights and Measures smartsheet. Production volumes of each product for each manufacturing line are obtained from SAP, our internal reporting system.</p> <p>(ii) <i>Calculations</i> The difference in primary packaging weights of products running on new lines and their heavier weights on old lines is multiplied by the total units of that product manufactured on the new lines during 2020.</p> <p>(iii) <i>Verification</i> Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Total plastic used in manufacturing in GB &amp; Ireland and the percentage that is recyclable</b></p>	<p><b>Scope:</b> All plastic packaging (primary, secondary, and tertiary) manufactured for the GB &amp; Ireland market during 2020, including by co-packers and in other business units (i.e. Britvic's Ireland and France manufacturing operations). Any plastic used in trade display units is excluded</p> <p><b>Definitions:</b> <i>Recyclable</i> – The most recent WRAP Recycling Guidelines (version 1.9 - amended August 2018) were used to guide whether each product is recyclable. Where there were areas of uncertainty (e.g. because the material was technically recyclable but current recycling infrastructure does not allow for recycling in some areas of the country), a conservative approach was taken, i.e. to state not recyclable.</p> <p><b>Methodology:</b></p> <p>(i) <i>Data collection</i> Packaging specification weights for each product and line are maintained by the Technical Packaging team in the Weights and Measures Smartsheet. Production volumes of each product for each manufacturing</p>

KPI/Topic	Calculation
	<p>line or from co-packers and intercompany transfers are obtained from internal reporting systems. Changeover dates are maintained manually.</p> <p>(ii) <b>Calculations</b></p> <ul style="list-style-type: none"> <li>Total weight of primary plastic used in manufacturing: The total weight of plastic for each primary packaging unit is multiplied by the number of units manufactured for the GB market during 2020.</li> <li>Percentage recyclable  <math display="block">= \frac{\text{Total recyclable primary plastic}}{\text{Total primary plastic manufactured}} \times 100</math> </li> </ul> <p>(iii) <b>Verification</b>            Data are independently assured by Ernst &amp; Young LLP.</p>
<p><b>Average primary packaging per serve (g/250ml serve)</b></p>	<p><b>Scope:</b> All primary packaging manufactured for the GB and Ireland markets during 2020, including by co-packers and in other business units (i.e. Britvic's Ireland and France manufacturing operations). This includes can, glass, bag-in-box and plastic packaging formats.</p> <p><b>Definitions:</b>  <i>Primary packaging</i> – Britvic has reviewed our definition of primary packaging in 2020 to align with the evolving external environment and peer reporting. Primary packaging refers to any packaging that reaches the consumer, i.e. bottle, label/sleeve, closure and any multipack packaging. All additional packaging related to cases and pallets is considered secondary and tertiary.</p> <p><b>Methodology:</b></p> <p>(i) <b>Data collection</b>            Packaging specification weights for each product and line are maintained by the Technical Packaging team. Production volumes of each product for each manufacturing line or from co-packers and intercompany transfers are obtained from internal reporting systems. Multipack plastic packaging weights are obtained from volumes purchased via internal procurement systems. Dilution rates are obtained from the internal nutritional data management system, as described for the average calories per serve KPI.</p> <p>(ii) <b>Calculations</b></p> <ul style="list-style-type: none"> <li>SKU production volumes (litres) are multiplied by dilution rates to calculate total volume as consumed and divided by four to get total number of 250ml servings.</li> <li>The total weight of packaging for each primary packaging unit (i.e. each bottle) is multiplied by the number of units manufactured for the GB and Ireland markets during 2019.</li> <li>Average packaging per serve  <math display="block">= \frac{\text{Total primary packaging (grams)}}{\text{Total number of servings}}</math> </li> </ul> <p>(iii) <b>Verification</b>            Data are independently assured by Ernst &amp; Young LLP.</p>